Thomas A Ronalds,

WHOLESALE STATIONER,

(and)

(*ACCOUNT-BOOK MANUFACTURER,*)

Sign of the Ledger,

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NEW-YORK.

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New Bedford December 1825

Dec	1	Ship Timoleon D^r to Cash		
	3	p^d David Bisemore for labour while repairing Ship p^r 9 m^o 8	14.00	
		p^d Ditto 10 m^o 6	12.00	
		p^d Ditto 10 m^o 29	23.76	
		p^d Jethro Willmans bill of plank. 9 m^o 30	112.56	
		p^d Dan^l Eldredge callus bill. 10 m^o 28	10.50	
		p^d Michael Spooner & Peter Merrihews bill of plank for Lewis dock 25 Nov.	51.05	
		p^d Jn^o Snowbridge bill of ditto "	31.48	
		p^d Peter Lewis riggers bill 18 Nov.	11.00	266 35
"	1st 4	Abner Rowland D^r to Cash		
	3	p^d him on a/c of Carpenters work on Ship Timoleon		50 "
	5	Sundry Accounts D^r to Bills Payable		
	6	Ship Timoleon my one eighth		
		For my note in favor Gilbert Russell		
		dated 3 Dec^r 1825 payable on demand		
		for 1/8th of said Ship bot of G Russell		1000 "
	7	Sloop Traveller my Eighth		
		For my note to Gilbert & Rowland		
		dated 29 Oct. 1825 on demand for		200 "
	7	Sloop Ann my Eighth		
		For my note to James Rowland dated		
		21 Jan^y. 1825 payable on demand for 1/8		
		of S^d Sloop purchased of him		375 "
12m^o 20	1	Ship Timoleon D^r to Cash		
	3	p^d Pardon Brightman carpenters bill	71.12	
"	24	" David Long Riggers bill	26.67	
"	26	" James Bosworth for Sole Leather	1.82	
"	30	" David Bisemores bill of Labour	30.20	
1826. 1 m^o	7	" Sam^l Leonard for 6 bus. dirty salt	24.00	
"	20	" David Bisemore bill of Labour	11.67	
2m^o	13	" Wm Spooners bill of Timber	213.48	
3 m^o	3	" Thos Bowkers riggers bill	11.00	
"	28	" For 160 iron poles 54 cts & 42 at 2 cts	7.25	397 21

New Bedford December 1825

12m° 26	C 4 J 3	Abner Rowland Dr to Cash p° him on act of carpenters work on Ship Timoleon 26 Dec		200 "
" 31	C 8 J 3	Joseph Stowell Dr to Cash p° him on act of work on Ship Timoleon	50. "	
		p° him previously	5.	55 "
1826 1m° 11	C 8 J 3	James Moores Dr to Cash p° him on act of riggers work on Sh. Timoleon		12 "
	C 9 J 11	David Anthony of Providence Dr to Stock Account For balance due me as per his Account dated 12 m° 31. 1825.		301 "
1m° 24	C 4 J 3	Abner Rowland Dr to Cash p° Nye Holmes bal of his bill for carpenters work on Ship Timoleon		96 12
" 28	C 3 J 10	Cash Dr to Capt Latham Crocker Rec° of him on act of his proportion of Ship Timoleons repairs		200 "
	C 3 J 12	Cash Dr to Gilbert Russell Rec° of him on act of his proportion of Ship Timoleons repairs. ult° inst° 13		400 "
	C 13 J 3	Ship Parnassus Dr to Cash For the following bills belonging to their outfit to Brazil Bank, paid after the settlement of her accounts. viz.		
		Jn° Coggeshall Jr for cask & Oil as per Inv° 10 Jany	52.14	
		Wm Taber for bungs p° 20 Jany	3.42	
		Jos. Taber boat hire " " "	1.08	
		Jn° Reynard boat hire " 15 "	2.50	
		Jos Allen freight fm. N York " 23d "	7.12	
		B Willcox & Copper pipe " 30 "	2.75	
		Moses Grinnells Commission on Copper Duck &c purchased by him in New York	42.68	
		Harvey Sullings for carpenters tools 8 Feby	2.06	
		Bourne & Haskell 2 p°. Ravens Duck	16. "	
		A Sherman for Nautical Almanac, blanks &c	4.12	133 87

New Bedford February 1826

Feby. 4	C 3 C 14	Cash Dr to William Hathaway Rec of him on act of Ship Timoleon		200	"
	C 4 C 3	Abner Howland Dr to Cash p his order to Rescom Case 3 Feby		152	69
	C 3 C 7 C 7	Cash Dr to Sundry Accounts To Sloop Ann my Eighth Rec of Capt Jos. Allen for his earnings for one year 1825 To Sloop Traveller my Eighth Rec of Capt Prior for his earnings since last August	159.70 70.43		
" 28	C 15 C 11	William R Rotch & C Dr to Stock Account For balance of their Act due me this day		905	02
	C 11 C 16	Stock Account Dr to Elisha Hathaway & C For balance of their account rendered 1 Jany 1826 due them 2nd May		422	60
	C 11 C 17	Sundry Acts Dr to Stock Account Josiah Braddee & C For balance of their account rendered 27 Feby 1826 due me 26 April	158.32	158	32
	C 18	Fish Grinnell & C For balance of Henry Grinnells Act with me transfered to them due 1 Jany	314.85	473	17
	C 11 C 18	Stock Account Dr to Fish Grinnell & C For balance of my account with Fish & Grinnell which they assume due them 12mo 31. 1825		2372	47
March 2	C 4 C 3	Abner Howland Dr to Cash p his order to Stephen Brownell		400	"
	C 13 C 19	Ship Pizarro Dr to Philip Willcox & C for their bill of painted sheathing boards		37	68
	C 5 C 3	Bills Payable Dr to Cash p my Note to Gilbert Howland for 1/8th of Sloop Traveller		200	"

New Bedford March 1826

March 6 | 3 | f 15 | Cash Dr to William B Rotch & Co
Rec of them on acct . . . . . 300 "

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f 20 | f 11 | Gideon Howland of New York Dr to Stock Account
For net proceeds of 1/4 h of Invoice of 20 Casks Winter Oil sent him 24 Nov. 1825 due 5 May 1826 . . . . . 247.53
For net proceeds of 1/4 h of 10 casks of Sum Oil sent him 17 Jany. due 6 May . . . 133.70 381 23

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f 3 | f 20 | Cash Acct Dr to Gideon Howland
For my draft at 60 days after date dated 6 March. in favr W B Rotch & Co for . . . 380 "

Mr 10 | f 3 | f 15 | Cash Acct Dr to William B Rotch & Co
Rec of them this day 905 02

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f 21 | f 5 | Marshall Waldron Dr to Bills Payable
For my Note to Elisha Dunbar dated 7 March on acct his blacksmiths bill against Ship Timoleon 2 p cs 329 23

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f 3 | f 9 | Cash Dr to David Anthony
For my draft at sight dated 20 March in favr Jos. Ricketson Cashr for . . . . 100 "

Mr 28 | f 3 | f 15 | Cash Dr to William B Rotch & Co
Rec of them on acct of expenses of Oil manufactory . . . . . 300 "

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f 1 | f 5 | Ship Timoleon Dr to Bills Payable
For my note to Benjn Rodman dated 11 Jany 1826 at 6 months. for 5 tons of Hemp 1137 50

" | " | f 1 | Ship Timoleon Dr to Cash
| | f 3 | pd David Chase repairing old casks . 30.19
Apr 4 | " | David Bisimow for Labour to 1st Apr . 19.50
" 10 | " | Owners of Ship Abigail for 584 feet 2½ inch Deck plank @ $35 . . . 20.44
" 18 | " | Carpenter 1½ days @ 10/6 . . . 2.62 72 75

New Bedford April 1826

April 6	3	Cash Dr To Elkanah Tallman		
	22	Rec of him on Act Ship Timoleons outfits		300 "
"	8	3 Cash Dr To Gilbert Russell		
	12	Rec of him on Act Ship Timoleons outfits		500 "
"	10	3 Cash Dr To Ship Timoleon		
	1	Rec of Peter Barney for Oil Bbls & sold at auction		3008
"	18	23 Brig Juno Dr To Ship Timoleon		
	1	For 39 Bbls Sheathing Copper @ 32 cs		1248
"	20	3 Cash Dr To Sundry Accounts		
	20	To Gideon Howland		
		For my draft at sight pay Jos. Richardson Cash dated 20 Apl for	168.51	
	24	To Hussey & Mackay		
		For Ditto at sight pay ditto same date for	271.50	44001
	11	Sundry Acct Drs To Stock Accounts		
	20	Gideon Howland		
		For net proceeds of 1/4th of Invoice of 32 casks Winter Oil sent him per Sloop Eliza Allen 6 Jany 1826 due 23 Apl	168.51	
	24	Hussey & Mackay		
		For 1/4th net proceeds of Invoice ~~4 Pieces~~ 40 casks Strained Oil Stock No 6 sent them per Sloop Experiment 16 Nov 1825 due 18 Apl 1826	271.50	44001
"	25	3 Russell Booth Dr To Cash		
	3	pr him on Act		5 "
"	28	3 James Moores Dr To Cash		
	3	pr him on Act riggers bill Sh. Timoleon		10 "

New Bedford April 1826

April 22 / 3	Ship Timoleon D^r to Cash pd Jos. Allen for 3 bbls Tar		7 12
void	Stock Account D^r to Ship Alliance		
26 / 11	Ship Alliance my 3/8 ths D^r to Stock Account For 3/8 ths of S^d Ship as she sailed from hence 23 Nov 1824. for Cape De Verds & South America valued at 6000 dolls. 3/8 ths is		2250 "
16 / 26	Elisha Hathaway & C^o D^r to Ship Alliance my 3/8 ths For 3/8 ths of $3371.81. being net amount of Specie change brought by Capt Hammond from Buenos Ayres & deposited in their hands. 3/8 ths is		1264 43
15 / 16	William R Rotch & C^o D^r to Elisha Hathaway & C^o For this amount they transfer to W R Rotch & C^o credit by my order.		800 "
Apr 30 / 15	Cash D^r to William R Rotch & C^o Rec^d of them on a/c Ship Alliances money		400 "
May 8 / 3	James Moores D^r to Cash pd him on a/c Ship Timoleon		50 "
1 / 8	Ship Timoleon D^r to Joseph Stowell For amt his bill of Oakum & calking		236 33

New Bedford May 1826

May 1st	8	Joseph Stowel Dr to Sundry Accounts			
	27	To Menassah Kempton			
		For his order on me favr Mr Kempton for		50. "	
	3	To Cash			
		pr him balance		131.33	181 33
May 2nd	4	Abner Rowland Dr to Cash			
	3	pr him on ac Ship Timoleon			100 "
	28	Dyre & Richmond Dr to			
	1	Ship Timoleon			
		For 2206 lbs nett of Old Copper @ 17cs			
		4 months credit from 1st May			375 02
"	6	1 Ship Timoleon Dr to Cash			
		3 pr Scraping Ship		5. "	
"	17	" Capt West for 36½ bus. Corn & frt		27.53	
"	19	" Capt Cross to take with him on the voyage		20. "	
"	"	" Freight & cartage of 40 bbls Flour fm Balti		7.80	
"	22	" 1 days labour		1. "	61 35
"	27	3 Cash Dr to Ship Timoleon			
	1	Rec of Capt Crowel for Old Junk sold			
		by him in Boston			21 "
"	26	4 Abner Rowland Dr to Cash			
	3	pr Tho Nash bill of labour on Ship			
		Timoleon 75¼ dr @ 10/6			131 68
"		1 Ship Timoleon Dr to Cash			
		3 pr Mr Smiths bill of Sailors board		4.82	
"		1 Ship Timoleon Dr to James Moores			
		8 For Amt his rigging bill due 15 Apl			176 57

New Bedford May 1826

May 9 3 Cash Dr To William R Rotch & Co
15 Rec of them on a/c Ship Alliances money 450 "

" 11 3 Cash Dr To Elisha Nathaway & Co
16 For my draft at sight favr Paul Barney . . . 400 "

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3 Cash Dr To Sundry Acts
24 To Hussey & Mackay
For my draft at sight favr Jos. Richardson
Cash dated 15 May for 200 "
16 To Elisha Nathaway & Co
For my draft at 30 ds favr W R Rotch & Co
dated 15 May. for . . . 600. " 800 "

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1 Ship Timoleon Dr to
29 Richard G. Howland
For Invoice of 208 bls Sup[r] Fine Flour
per Sch Clarion from Baltimore due 5 Apr 90 33

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1 Ship Timoleon Dr To Latham Cross
10 For amt his bill of labour pd by him
while fitting Ship & Sundries 203.87
For 104 bbls new Cask @ 8/6 . . . . 147.33
" 17 bbls Shooks @ 6/ . . . . 17. " 368 20
due 15 May

" 1903 Cash Dr To Latham Cross
10 Rec of him on a/c Ship Timoleons outfits . . . 400 "

" 27 8 James Moores Dr To Sundry Acts
27 To Manasseh Kempton
For his order on me favr M Kempton . . . 30. "
3 To Cash
pd him bal. of Acct 74.51 104 51

New Bedford May 1826

May 30 | 1 | Ship Timoleon Dr
30 | | William P Gunnell
For Charles Church sail makes bill
assumed by W P G. due 8 mo 19 . . . . . 57 63

" 30 | 3 | Cash Dr to William Hathaway
14 | | Rec of him on a/c Ship Timoleons outfits . . . 200 "

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1 | Ship Timoleon Dr to Sundry Acts
" | 3 | To Cash
		pd D B Gunn for a six pounder Gun	30. "
		pd Michael Randals bill of Leather	21. "
June	3	pd Riggers additional bill	27.58
"	7	pd Wm Spooner for 4 Cords & 3 feet wood	21.83
"	"	pd Davis Chase Coopers bill	12.50
"	"	pd Thos Allen casting Hoad	" 25
		pd Clearing at Custom house 20th May	22. "
		pd Capt Gifford for 13 Empty bbls @ 75 c 20th Apr	9. "
		pd Swift Nye & Co for 12 3/8 cords wood 26 Apr	61.87
"	"	pd Butler & Allen bill of warming	6.88
"	16	pd Wm Hathaway for 18 feet White pine Wood	6.75
"	22	pd Mr Burgess board 11 days	4.73
"	"	pd Jona Houlands bill of Cars	17.40
"	"	pd Saml Bonny Surveying plank	1.14
"	24	pd Jona Houland for 85 empty bbls @ 70 c	59.50
July	6	pd Capt Meader 3/4 day Labour	" 75
		pd J Houland & Co for flags & clay	5. 89
"	20	pd Wm B West Masons bill	44.96
		pd Ezra Smith bill	3.17
July	28	pd Howard Nichols bill of Rivets	16.38
Augt	7	pd Wm Tabu for buoys	3.43
		" L Tobey Surveying plank	" 40
"	15	" Fredk Bryant bill of hardware	13.02
"		" Watson Ellis repairing Cabin table	" 75 — 390 18
	31	To Zacheus Cushman	
		Sail makes bill	65.41
	15	To William R Rotch & Co	
		For their bill of Cask &c	407.92
	27	To Manasseh Kempton	
		For finishing Cabin & Lumber	308.37 — 781 70
			1172 88

New Bedford June 1826

June 5	4	Abner Rowland Dr to Cash		
	3	p[d] him on ac[t] Ship Timoleon		200 "
"	10	5	Bills Payable Dr to Cash	
		3	p[d] my note to Elisha Dunbar dated	
			March 4 90 days	329 23
	3		Cash Dr to William R Roach & Co	
	15		Rec[d] them their draft on Fish Grinnell	
			& Co dated 6 m[o] 14. at sight on ac[t] Ship	
			Alliances Money	500 "
	3		Cash Dr to William Hathaway	
	14		Rec[d] him on ac[t] Ship Timoleons outfit	140 "
"	18	13	Ship Parnasso Dr to Cash	
		3	p[d] pilotage to sea	30. "
			" for 5 bundles flags	2.50
			" Capt Moshier pilotage into wharf	5. "
"	30		" Chas Grinnells ac[t] of labour discharging	120.34
			" for a load of saw dust	2.25
July	12		" Davis Sherman calkers bill	5. "
			" for 120 Iron poles 5 cts	6. "
			" entering at Custom House	18.01
			" Danl Jennings bill of ballast	8. "
			" Mr Hathaways board	4.50
			" Labourers	1. "
			" Mr Covell labour fitting Ship	3. "
"	24		" Levin Stott calkers bill	14.25
			" Capt Covell to take with him on the v[g]	15. "
	26		" Barker & Briggs bill of wood	78.05
			" Mr Fishers board while discharging Ship	4. "
			" Davis Chase Coopers bill	25.03
			" Ditto error in his bill	1.75
			" Thos Jagett coopers bill	2.25
			" Chas Grinnell for labour &c	164.61
Aug[t]	7		" Wm Jabez for bungs	4.65
			" Capt Fitch's bill of Molasses	159.12
			" Capt Wood for a sledge anchor & pilotage to sea	27.15
				701 46

New Bedford July 1826

June 22	3	Cash Dr to David Anthony		
	9	For my draft at sight for Jos Ricketson		
		Cashr dated 22 June for		150 "
" 27		For my draft at sight for Jos Ricketson		
		Cashr dated 27 June for		125 "
	13	Ship Parnasso Dr to Bills Payable		
	5	For my Note to Enoch Horton dated		
		3 July at 60 days. for amt his bill		
		of Flour & baking		184 81
	32	Ship Minerva my 1/4th Dr to		
	5	Bills Payable		
		For my Note to Joseph Rotch dated		
		8th May at 6 months for 1/4th of said		
		Ship purchased of him		800 "
July 13	3	Cash Dr to Elkanah Tallman		
	22	Rec of him on a/c Ship Timoleons outfits		300 "
July 14	3	Cash Dr to Elkanah Tallman		
	22	Rec of him on a/c Ship Timoleons outfits		216 35
	3	Cash Dr to William Hathaway		
	14	Rec of him 15 July on a/c Ship Timoleon		100 "
22 July	8	James Moores Dr to Cash		
	3	p him on a/c his bill against Sh. Parnasso		40 "
	13	Ship Parnasso Dr to Bills Payable		
	5	For my Note to Thos C Greene dated		
		24 July at 60 days. for his bill of Flour		141 62
10 Aug	8	James Moores Dr to Cash		
	3	p him bal of Ship Parnassos bill		84 39

New Bedford July 1826

13	Ship Parnasso Dr to Bills Payable			
5	To my Note to Isaac & Shabod Chase			
	dated July 12. at 6 months for		900.-	
	For Ditto - Ditto	for	359.66	1259 66
	For their bill of Casks			

13	Ship Parnasso Dr to Sundry Acts			
8	To James Moores			
	For Ant his rigging bill		124.39	
33	To Store in Cuttle & Grinnell &			
	For rest of rigging Loft		5.-	
34	To Elisha Dunbar & Co			
	For Ship Chandlery &c		666.02	
30	To William P Grinnell			
	For Chas Church's sail makers bill		105.49	
35	To William Coffin			
	For whale boats repairing Do		176.81	
28	To Dyre & Richmond			
	For Copper nails &c		27.37	
36	To William Russell Junr			
	For repairing Compasses	3.33	3.33	
	For Ditto in 1825	3.50	6.83	
27	To Manasseh Kempton			
	For Lumber		38.81	
36	To William R West			
	For building try works		37.86	
37	To Ichabod Clapp			
	For Cartage		69.86	
4	To Abner Howland			
	For Carpenters bill		73.24	
38	To Enoch Horton			
	For Bakers bill		53.33	
39	To Thomas Allen			
	For Painters bill		60.82	
40	To Francis Taber Jon			
	For Block Makers bill		45.74	
39	To Read & Thornton			
	For Med. Chest		22.97	
41	To Philip Gray			
	For Groceries &c		328.86	
42	To Thomas Nye			
	For Wm & Nyes bill of Cask &c		289.81	2133 21

New Bedford August 1826

	3	Cash Dr to William Hathaway		
Aug. 14	14	Rec of him on ac Ship Timoleons outfits		500 "

" 21	31	Jacheus Castman Dr to Cash		
	3	p him on a/c Ship Timoleon		25 "

	13	Ship Parnasso Dr to Sundry Acts		
	43	To Nathan Taber		
		For Blacksmiths bill	20.19	
	43	To William Rotch Senior		
		For Wharfage	64.20	
	44	To Bennet Willcox & Co		
		For a Stow spike	9.50	
	44	To Charles Grinnell		
		For his bill of Provision dues	375.37	
	18	To Fish Grinnell & Co		
		For Invoice of Pork Copper & Rigging dues &c &c	519.74	1169 00

	44	Charles Grinnell Dr to		
	13	Ship Parnasso		
		For Sales of Copper &c belonging to the Ship as per his acct		74 "

	13	Ship Parnasso Dr to Sundry Acts		
	45	To Griffin Barney		
		For his bill of Cordage, Towlines &c		861 12
	46	To Cornelius Grinnell		
		For Butler & Allens bill of Spunyarn &c		22 50
	11	To Stock Account		
		For Cash &c from Oil Factory		338 84
Aug 26	3	To Cash Account		
		p Sipsons bill of Labour	6.25	
		" Clearing at C House	7.95	
		" Waldron blacksmiths bill	".70	
		" WT Hawes for 2 Tierces Rice	12.70	
		" H P Willis repairing Hose	6.50	
		" D B Green for a Left hand Hauser	51.20	85 30
				1307 76

New Bedford August 1826

	1	Ship Timoleon Dr To Sundrys &c		
	34	To Elisha Dunbar & Co		
		For amt their Ship Chandlers bill	176 31	
	37	To Ichabod Clapp		
		For amt his bill of cartage while repair-		
		ing & fitting Ship	134.14	
	45	To Isaac Howland Junr & Co		
		For amt their bill of Timber. Dockage		
		& Stores sent	316.36	
	41	To Philip Gray		
		For his bill of Groceries	232.18	
	3	To Cash Account		
		pd Lemt Rollock for 1 doz. Marlin	1.25	
	4	To Abner Howland		
		For amt his Carpenters bill of Labour & Timber	2005.87	
	44	To Bennet Wilcox & Co		
		For amt their bill of paints &c	214.57	
		For Ditto of tin ware &c	23.70	238.27 3104 38

Aug 29	36	William R West Dr To Cash		
	3	pd him in full		37 86
Sepr 4	5	Bills Payable Dr To Cash		
	3	pd note to Enoch Horton dated 3rd		
		July 60 days		184 81
"	9	Sloop Ann my 18th Dr To Cash		
	3	pd Insurance for 1 year		22 67
"	3	Cash Dr To Gilbert Russell		
	12	Rec of him on act Ship Timoleons outfits		900 "
"	1	Ship Timoleon Dr To Cash		
	3	pd Sam Rodman for 17 Rice Hhds	20.32	
"	"	" Geo. Howland for 2 Try pots	98.50	
"	"	" Jacob Parker for a Grind Stone	2.25	121 07

New Bedford September 1826

Sep 15	41	Philip Gray Dr to Cash		
	3	p him his bill against Ship Timoleon		232 18
"	1826 4	Abner Howland Dr to Cash		
	3	p him on act Ship Timoleon		300 "
	5	Bills Payable Dr to Cash		
	3	p my note to Thos C Greene dated		
		24th July 60 days		141 62
	1	Ship Timoleon Dr to Nathan Taber		
	43	For amt his blacksmiths bill duly exd		192 87
	43	Nathan Taber Dr to Sundry Acts		
	27	To Manasseh Kempton		
		For his order favr M Kempton on me for	99.17	
	1	To Ship Timoleon		
		For Old Iron	50.87	
	3	To Cash p him on act (25 Sepr)	25. "	175 04
	3	Cash Dr to Bills Payable		
	5	For my note to W R Roth H & Co 60		
		days discounted at Beaford Com		
		Bank dated 25 Sepr for		500 "
Sep 25	15	William R Roth H & Co Dr to Cash		
	3	p them my 1/4 th of Note to Coms		
		Grinnell Jr		500 "
	1	Ship Timoleon Dr to Griffin Barney		
	45	For balance due him on working		
		6 tons of Hemp		10 89
	45	Griffin Barney Dr to Bills Payable		
	5	For my note at 6 months dated 10 July		
		for amt Parnapos bill		86 12

New Bedford October 1826

Oct 3	15	William R Rotch & Co Dr to Cash			
	3	pd them on acct.			800 "
3		Cash Acct Dr to Fish Grinnell & Co			
	18	For my draft favr I Ricketson Cash			
		dated 3 Oct. at 5 days sight for			600 "
	4	Abner Howland Dr to			
	1	Ship Timoleon			
		For plank &c sold by him			15 72
		due Oct 3			
"	10	3 Sundry Acts Dr to Cash			
	13	Ship Parnasso			
		pd Wm Bush's bill of Spars		57.33	
	4	Abner Howland			
		pd Wm Bush's bill of Spars &c which			
		was chang'd in A Howlands Act.		45.91	103 24
	3	Cash Dr to Sundry Acts			
	15	To William R Rotch & Co			
		Rec of them 10 bbls sperm Oil & 6 bbls whale			
		Oil shipped to Bilbao per Ship			
		Minerva		600 "	
"	16	To Charles Haddock			
		Rec his check on Providence bank			
		on acct Sales of Candles		50. "	650 "
"	14	4 Abner Howland Dr to Cash			
	3	pd him on Acct.			200
"	18	21 Marshall Waldron Dr to Cash			
	3	pd him on acct			220 "
"	18	34 Elisha Dunbar & Co Dr to Cash			
	3	pd them amt Ship Timoleons bill			176 31

New Bedford October 1826.

Oc	20	13	Ship Parnasso Dr to Cash		
		3	pr Ich Clapp's bill of Cartage		
			for outfits of 3rd V. omitted		73 51
Oc	26	1	Ship Timoleon Dr to Cash		
		3	pr Wm Coffin boat builders bill		128 30
"		1	Ship Timoleon Dr to Sundry Acs		
		40	To Francis Taber & Son		
			For this block makes bill 88.36		
			Less 10 pr ct 8.83	79.53	
		3	To Cash		
			pr Jos. Taber boat hire	1.24	80 77
"		13	Ship Parnasso Dr to Cash		
		3	pr Jos. Taber boat hire		1 68
"		40	Francis Taber & Son Dr to Cash		
		3	pr them on account as pr rect		50 "
		3	Cash Dr to David Anthony		
		9	For my draft drawn at sight & charged 16 Oct for J. Ricketson cash for		550 "
		1	Ship Timoleon Dr to Sundry Acs		
		18	To Fish Grinnell & Co		
			For amt this bill of Copper & Duck due 3 mo 24	2090.14	2090 14
			For Ditto of Flour due 6 mo 1	169.78	
			For Ditto of Pork & Molasses due 4 mo 13	354 25	
				2614.17	
		21	To Marshall Waldron		
			For amt his black smith bill due 9 mo 22	919.98	
		12	To Gilbert Russell		
			For 9321 gals New Cask 295 bbls 28½ gals @ 8/6 pr bbl due 11 mo 22	419.20	
		38	To Joseph Ricketson		
			For 24 times gauging 1636 gals @ 8/7 due 11 mo 22	69.26	4032 61
			taken fm Old Factory		

New Bedford October 1826

	Ship Timoleon D^r to Sundry Acts			
C 47	To Cornelius Grinnell Jun^r			
	For 378 bbls 7 gals New Cask @ 8/6		535.85	
	" 122 bbls 19½ gals Shooks @ $1		122.60	658 45
C 48	To Oil Factory			
	For 392 bbls 1 gal. sworn hand ground			
	Sea bitts @ $1		392.	
	" 343 bbls 16½ gals sw^d hand Hhds			
	@ 85 cs		291.98	683 98
C 39	To Read & Thornton			
	For 9 m^d. Chest & 1 pewter Spoon		23.59	
C 3	To Cash			
	p^d Thos Allen trucking 1 load	" 25		
	" Thos C Green use of Stove	3. "		
	" I Washburn for coarse cloth			
	to cover seam	" 94		
	" Caleb Tenney for Sides of leather	4.50		
	" for tin ware bot at Auction	1.97	10.66	34 25
				1376 68

Oct 26 C 13 C 3	Ship Parnasso D^r to Cash		
	p^d Jn^o A Parker for difference		
	betwee Sperm Oil & Whale Oil		
	for 1 Hhd. sold him for Sperm		
	which proved to be Whale Oil		75.

C 3 C 17	Cash D^r to Josiah Bradlee & C^o		
	For my draft at sight dated 31 Oct^r		
	favr I Rickston Cash^r for		158 32

C 1 C 12	Ship Timoleon D^r to Gilbert Russell		
	For am^t I Houland & Co bill of plank		
	for upper deck & timber for water		
	ways &c^a p^d by G Russell dec^r 8 1825		301 97

C 13 C 31	Ship Parnasso D^r to Zacheus Cushman		
	For his bill of Old Canvas		18 99

New Bedford November 1826

Nov. 8	C 3	Sundry Acts Dr to Cash			
	C 51	Ship Minerva			
		pd 3 men half months advance		18.00	
	C 28	Dyre & Richmond			
		pd their bill against Ship Tamaspo		27.37	
	C 1	Ship Timoleon			
		pd Dyre & Richmonds bill of Copper nails &c		42.98	88 35
	C 49				
	C 28	Dyre & Richmond Dr to Interest Acct			
		For Interest on Amt of Old Copper			
		belonging to Ship Timoleon			5 62
	C 50	Bills Receivable Dr to Dyre & Richmond			
	C 28	For their Note at 30 days dat. 1 Nov			
		for balance of Acct			380 64
Nov 8	C 51	Ship Minerva Dr to Cash			
	C 3	pd for scraping Ship		8.00	
		" Wm Whitten for Oakum		18.56	26 56
	C 3	Cash Dr to Fish Grinnell & Co			
	C 18	For my draft favr Jos Ricketson Cashr			
		at 30 days after date, dated 11 Nov. for			800 00
"	16 C 1	Ship Timoleon Dr to Cash			
	C 3	pd Enoch Huxton bakers bill			62 50
"	26 C 31	Taprens Cushman Dr to Cash			
	C 3	pd him bal. of Acct Sh. Timoleons bill			40 41
"	C 1	Ship Timoleon Dr to Cash			
	C 3	pd Abm Bakers bill			22 06
	C 1	Ship Timoleon Dr to Cash			
	C 3	pd Ino & Jas Howland for Oakum			00 56

New Bedford November 1826.

C 1 / 44	Ship Timoleon D^r^ to Charles Grinnell For am^t^ his bill of Buf^o^ dues 23 Nov.		274 90
C 1 / 52	Ship Timoleon D^r^ to Benjamin Rodman For 1 ton Hemp rec^d^ of him Feb^y^ 1^st^		227 50
C 51 / C 3	Ship Minerva D^r^ to Cash p^d^ Mrs Reynard for 1 man 1/2 m^s^ advance & board of sailors.		12 72
C 34 / 1	Elisha Dunbar & Co D^r^ to Ship Timoleon For a Steam Anchor 794 lbs @ 5 1/2 cts		43 67
C 3 / 16	Cash D^r^ to Elisha Hathaway & Co For my draft at 30 days after date for am^t^ Restitution Cash^r^ duties		500 "
Nov. 29 C 3 / C 14	Cash D^r^ to William Hathaway Rec^d^ of him on a/c Ship Timoleon		400 "
C 51 / C 3	Ship Minerva D^r^ to Cash p^d^ Mrs Dodge on a/c her husbands wages " Capt Mosher on a/c pilotage to sea		10 " 3 "
C 31 / 1	Isaac & Ichabod Chase D^r^ to Ship Timoleon For an old Whale boat sold them in May last.		12 "
C 1 / 49	Ship Timoleon D^r^ to Interest A/c For bal^ce^ of Interest calculated to 1 Dec^r^ 1826		370 21

New Bedford November 1826

		Ship Timoleon Dr to		
C 1		Commission Account		
C 53		For Com[s] on her outfits $14.000 2½ p[r] ct. . . .		280 "
C 49		Interest Act Dr to William Hathaway		
C 14		For Interest on money rec[d] of him sundry		
		times on ac[t] Ship Timoleons outfits		
		calculated to Dec[r] 1. 1826		31 38
Dec[r] 1	C 1	Sundry Acts Dr to Ship Timoleon		
		For the balance of her ac[t] dec[d] Dec[r] 1st viz		14.108.39
	C 12	Gilbert Russell	4/16	3527.08
	C 14	William Hathaway	2/16	1763.54
	C 22	Ebenezer Tallman	2/16	1763.54
	C 15	William R Roteh & C[o]	3/16	2645.31
	C 10	Latham Crosby	2/16	1763.54
	C 27	Manasseh Kempton	1/16	881.77
	C 6	Ship Timoleon my Eighth	2/16	1763.61 14108 39
	C 10	Latham Crosby Dr to Merchandize		
	C 54	For 207 lbs brown lump sugar a 11½ cs . . .		23 80
		...ded 30 May. Int on 23 80 to 1 Dec[r]		" 72
	C 55	George Howland Dr to		
	C 1	Ship Timoleon		
		For 21 3/4 lbs sheathing Copper a 31 cs		
		for Ship Hope. delivd 30 May		6 74
void		Latham Crosby Dr to Interest Acts		
		For Interest on		
	C 49	Interest Act Dr to Latham Crosby		
	C 10	For Interest on money rec[d] of him		
		on ac[t] Ship Timoleons outfits . . .		
		calculated to Dec[r] 1. 1826		34 92

New Bedford December 1826.

	49	Interest Act Dr to Benjamin Rodman		
	52	For Int on his bill of 1 ton Hemp from		
		10 m° 8 to 12 m° 4. 1 m° 26 ds		2 12
Dec 4	52	Benjamin Rodman Dr to Cash		
	3	p° him in full		229 62
"	3	Cash Dr to William Hathaway		
	14	Rec of him balance of act		192 16
"	3	Cash Dr to Latham Crosby		
	10	Rec of Mrs Crosby the balance of his act		784 94
	56	Henry Payson & Co Dr to		
	57	Richard G Howland		
		For this amt R G Howland p° Payson & Co		
		for my account		75 "
	49	Interest Act Dr to Gilbert Russell		
	12	For Interest on money rec of him on		
		act Ship Timoleons outfits, calculated		
		to Dec 1. 1826		52 95
	15	Sundry Acts Dr to William R Rotch & Co		
	5	Bill Payable		
		For my Note to Jas Howland dated		
		Jany 21. 1825. which they rec of Capt		
		Hammond. towards paying for his		
		part of Ship Minerva	375. "	
	49	Interest Act		
		For 1 yr 9 ms 17 ds Interest on the above	40.44	415 44
Dec 8	1	Ship Timoleon Dr to Cash		
	3	p° A Robison for deck plank omitted		
		in former account		35 "

New Bedford December 1826

f 49 f 12	Interest Account Dr to Gilbert Russell		
	For Interest on 1 Moiety & His bill against Ship Timoleon $301.97. to Dec. 15 months. 8 ds.		23 04
f 12 f 12	Gilbert Russells New Account Dr to His Old Account		
	For balance due on Old Dec. 1826 transferred to New Act.		929 92
f 49 f 22	Interest Account Dr to Elkanah Tallman		
	For Interest on money rec'd of him at sundry times on amount Ship Timoleons outfits. calculated to Dec. 1826.		23 58
f 22 f 22	Elkanah Tallmans New Account Dr to His Old Account		
	For balance due on Old Dec. 1826 transferred to New Act.		923 61
f 3 f 5	Cash Dr to Bills Payable		
	Rec'd of Stephen Tabor for my note in his favor dated 9 Dec. 1826. on demand		300 "
f 51 f 13	Ship Minerva Dr to Sundry Acts		
	To Ship Panaso		
	For a new hand whale boat.		10 "
f 3	To Cash		
	p. clearing at Custom house	5.77	
	" N Rea a for 4 ds labour.	4. "	9.77 19 77
f 13 p 3	Ship Panaso Dr to Cash		
	p. Inv. C Hatch for coil of cordage		6 27

New Bedford December. 1826

Dec 12	15	William R Rotch & Co Dr to Cash		
	3	pd them supposed balance due for Brig Argus & cargo		600 "
	3	Cash Dr to Samuel C Bunting		
	58	For my draft at sight dated 12 Dec for I. Rickerson Cash for		650 "
"	13	45 Isaac Howland Junr & Co Dr to Cash		
	3	pd them amt Ship Timoleons bill		31636
"	44	Charles Grinnell Dr to Cash		
	3	pd amt his bill against Ship Timoleon		27490
	54	Merchandize Dr to Manasseh Kempton		
	27	For his bill of Lumber &c		2775
	41	Sundry Acts Dr to Philip Gray		
	59	Capense Act		
		For his bill of Groceries	17.83	
	33	Store in Co with Cornelius Grinnell Junr		
		For blocks &c all furnished by Mr Gray	1.94	1977
	41	Philip Gray Dr to Sundry Acts		
	54	To Merchandize		
		For 1 case bottles	" 13	
		For 1 Kg Ginger	2.60	273
	33	To Store in Co with Cornelius Grinnell Jun		
		For rent of Westtown from Aug 1 1825		
		to March 1st 1826		5250
	3	To Cash		
		pd him balance of Acct Dec 5		291 15
	1	To Ship Timoleon		
		For 3 Molasses Hhds		225
				34863

New Bedford December 1826.

Dec 31 f49 f27 Interest Act Dr to Manasseh Kempton
For Interest on money credited him
to Dec 1. 1826 . . . . . 13 35

f27 f27 Manasseh Kemptons New Account Dr to
His Old Account
For balance due me Dec 1. 1826. transfd
to New Account 314 32

" 15 f40 f3 Francis Taber Agt for Dr to Cash
pd them on Act . . . . . 50 "

" f4 f3 Abner Howland Dr to Cash
pd him on Act . . . . . 80 "

f13 Ship Parnassus Dr to Sundry Acts
f49 To Interest Act
For balance of Interest calculated to
31st Dec. 1826 . . . . . 60.75
f53 To Commission Acct
For my Comsn on $7301.85 Amt of his Act
exclusive of Interest Act 2½ p Ct 182.54 243 29

f13 Sundry Acts Dr to Ship Parnassus
For the balance of the accounts Due Dec 31. 7461.14
f46 Cornelius Grinnell 4/16 1865.29
f42 Thomas Nye 2/16 932.64
f60 Moses H Grinnell 3/16 1398.96
f60 Joseph Grinnell 3/16 1398.96
f61 Ship Parnassus my eighth 2/16 932.65
f44 Charles Grinnell 1/16 466.32
f30 William P Grinnell 1/16 466.32 7461 14

f15 f51 William R Roth & Co Dr to
Ship Minerva
For Amt his Act transfd 90 05

New Bedford December 1826

C3	Cash Act Dr to Gilbert Russell			
C12	Rec of him 12mo 13 on act - - - - -		600 "	
C34	Elisha Dunbar & Co Dr to Sundry Acts			
C13	To Ship Parnasso			
	For a piece of rope sold by them - - -	20.79		
C5	To Bills Payable			
	For my Note dated 25 Dec at 60 days			
	for bal. of act - - - - - -	607.88	628 67	
C49	Interest Act Dr to Elisha Dunbar & Co			
C34	For Interest on the bal. of Act. 60ds - - - -		6 32	
C50	Bills Receivable Dr to Sundry Accounts			
C12	To Gilbert Russell			
	For his note in my favor dated 25 Dec 826			
	at sixty days. on acct bal. due me - -	300. "		
C22	To Elkanah Tallman			
	For his note in my favor dated 25 Dec 1826			
	at sixty days. on act bal. due me - - -	500. "	800 "	
Dec 25 C3	Cash Dr to Stores in Co with Cornelius Grinnell Junr			
C33	Rec of Leon Tripp for use of P Stow - -	6. "		
	Rec of Mr Bullock for Stowage of 100 bbls bur -	" 75	6 75	
C43	Nathan Taber Dr to Bills Payable			
C5	For my Note in his favor dated 25 Dec			
	1826 at 30 days for bal. of Act. - - - -		218 02	
" C3	Sundry Accounts Dr to Cash			
C47	Cornelius Grinnell Junr			
	p[d] him Ship Timelons bill - - -	658.43		
" C44	Bennet Wilcox & Co			
	p[d] him on act - - - - -	150. "	808 43	

New Bedford December 1826

P41 P54	Philip Gray Dr to Merchandize For 153½ lbs Phila Lump Sugar @ 12½ cts		1893
P3 P20	Cash Dr to Gideon Howland For my draft at sight favr J Rickston Cash dated 30 Dec		300 "
P23	Sundry Acts Dr to Cargo of Ship Parnassos third Whale voyage 1826 For net proceeds of the cargo of Sperm & Whale Oil & Bone as per Settlement in petty Ledger	1362 9.10	
	For Amt rec of the crew for fitting & discharging Ship	227. "	
	For pilotages, wharfage & coopering Oil	145.70	13001 80
P23	Cargo of Ship Parnassos third whale voyage 1826 Dr to Sundry Accounts		
	For Amt of crews Lays as per petty Ledger	3943.52	
	For bal of John Williams act	54.54	
	For Ditto Isaac Johnson Dr	62.41	4060 47
	to the following Owners for balance		
P46	Cornelius Grinnell 4/16	2235.33	
P60	Joseph Grinnell 3/16	1676.50	
P60	Moses H Grinnell 3/16	1676.50	
P42	Thomas Nye 2/16	1117.67	
P61	Ship Parnassos my 1/8 2/16	1117.67	
P44	Charles Grinnell 1/16	558.83	
P30	William P Grinnell 1/16	558.83	8941 33
			13001 80
P5 P3	Bills Payable Dr to Cash pr Note to H & J Chase pr Jany 15	900 "	
	Dr Dr Dr	359.66	
	Dr to Griffin Barney pr Jany 13	861.12	2120 78
P3 P46	Cash Act Dr to Charles Hadwin For my draft dated 8 Jany at 60 days favr W R Roth & Co for		168 68

New Bedford January 1827

	27	Manasseh Kempton D^r^ to Interest Act		
	49	For Int on $314.32 bal. of his act from		
		Dec^r^ 1. 1826 to March 19. 1827 3 mos 18 ds		5 65
	50	Bills Receivable D^r^		
	27	Manasseh Kempton		
		For his Note at 60 days dated 15 Jan^y^		
		for bal. his act		319 97
	22	Elkanah Tallman D^r^ to Interest Act		
	49	For Int on $933.61 bal. of his act from Dec^r^ 1. 1826		
		to March 19. 1827 3 mos 18 ds		16 63
	22	Sundry Acts D^r^ to Elkanah Tallman		
	49	Interest Act		
		For Int on $500 from Feby 26 to March 19. 1827		
		21 days		1.75
	50	Bills Receivable		
		For his Note a 60 days dated 15 Jan^y^		
		for bal. his act	438.49	440 24
Jan^y^	25	19 Philip Willcox & Co D^r^ to Cash		
		3 p^d^ them bal. of act		37 68
"	29	39 Thomas Allen D^r^ to Cash		
		3 p^d^ him bal. of act		60 82
"	29	5 Bills Payable D^r^ to Cash		
		3 p^d^ Note to Nathan Taber		218 02
	3	Cash D^r^ to Sloop Ann my eighth		
	7	Rec^d^ of Capt Allen for 1/8 of her earnings		
		for year 1826		122 92

New Bedford January 1827

Jany 29	C 1	Ship Timoleon D^r^ to Cash			
	C 3	p^d^ for Sundries per Sloop Ann from New York			30 10

	C 54	Sundry Acts D^r^ to Merchandize			
	C 17	William Knights			
		For am^t^ charg^d^ to him in Oil Factory book		152.21	
	C 44	Bennet Willcox & Co			
		For Ditto Ditto		199.65	
	C 45	Griffin Barney			
		For Ditto Ditto		10.85	
	C 44	Charles Grinnell			
		For Ditto Ditto		3.75	
	C 4	Abner Howland			
		For Ditto Ditto		1.50	367 96

	C 59	Apense Act D^r^ to William Knights			
	C 17	For his cabin & makers bill up to			
		Feby 3. 1827			219 37

	C 17	William Knights (D^r^ to Cash			
	C 3	p^d^ him Oct^r^ 14 1827 as per rect		35 "	
		p^d^ him Feby 3. 1827 in full		32.16	67 16

Feby 8	C 35	William Coffin D^r^ to Cash			
	C 3	p^d^ him ant Ship Parnaso bill			176 81

"	C 38	Enoch Horton D^r^ to Cash			
	C 3	p^d^ him ant Sh. Parnaso bill			53 33

"	C 3	Sundry Acts D^r^ to Cash			
	C 13	Ship Parnaso			
		p^d^ A Sherman & Co bill		4.07	
		p^d^ Capt Tabor freight of Sundries per Sloop			
		Experiment from New York		15.10	19 17
	C 1	Ship Timoleon			
		p^d^ A Sherman & Co bill		3.37	
		Capt Tabor freight bill		15.03	18 40
					37 57

New Bedford February 1827

Feby 10	C3	Sundry Acts Dr to Cash			
	C1	Ship Timoleon			
		pr D. Davenports bill of Lumber	13.35		
" 13		" Saml Leonard for 185 bus Salt & 40	74.00		
	C37	Ichabod Clapp			
" 20		pr him Ships Timoleon & Parapsos bills	204.00	291	35

C15	William B Rotch & C Dr to Sundry Acts				
C26	To Ship Alliance my 3/8ths				
	For bal. of her act after deducting $1264.43				
	before credited the Ship		2688.73		
C11	To Stock Act				
	For balance due me on candle works				
	books 8mo 1826		1205.24		
C54	To Merchandize				
	For a bbl of whale Oil placed to their				
	credit by R G Houland. thro' mistake		8.10		
C7	To Adventure to Bilbao				
	For 1/8th bal. of Ship Minervas cargo				
	to Bilbao 10mo 1826		1200.34		
C3	To Cash Account				
	pr them 12mo 5. 1826 1/8th of our joint				
	Note to I Houland & Co.		528.57		
C18	To Fish Grinnell & Co				
	For this sum they rec'd of them on act of				
	Brig Argus cargo		1000.00	6630	98
C54	To Merchandize				
	For 1/4th am't of Invoice of Candles p B. Argus		242.78		
	" 1/4 ditto ditto p Sh. Minerva		376.81	619	59
C56	To Henry Payson & Co				
	For am't they rec'd of A P & Co 12mo 1826 on				
	act Ship Minervas cargo		2708.00		
			9958	57	

C3	Cash Dr to Sundry Accounts				
C21	To Isaac & Ichabod Chase				
	Rec'd of them for a whale boat		12.00		
C23	To Brig Juno				
	Rec'd of J. A Parker for copper		12.48	24	48

New Bedford February 1827–

3	Cash Dr to Stores in Co with C. Grinnell Junr			
33	Rec'd of J Howland & Co for Storage of Oil in 1826		9.81	
	Rec'd of B Rodman for ditto		11.91	21 72
	Bought of Thomas Rotch his part of Ship William Rotch's cargo of Sperm Oil being one eighth at 70 cts per gal. at four & six months credit with interest. from 20 February 1827– The Oil promised to be ready for delivery before the 28th.			
54	Merchandize Dr to Russell Booth			
25	For Amt his carpenters bill – – –			12 75
25	Russell Booth Dr to Merchandize			
54	For balance of his Act on Oil factory book –			10 68
25	Russell Booths New Account Dr to			
25	His Old Account			
	For balance due me – – –			2 93
15	William R Rotch & Co Dr to Sundry Acts			
5	To Bills Payable			
	For 1/4 of a Note for $3000 at 60 ds grau disc.t at Bank to pay J. Osborn for Oil		742.12	
	For 1/4 of Notes pd J Osborn due 5 July.		2400.–	3142 12
3	To Cash			
	pd them 1 mo 8. on Act – – –		964.83	
	pd them to pay C Grinnell Jr. – –		340.44	1305 27
11	To Stock Account			
	For balance due on Candle works book 2 mo 14. 1827 – – – –		909.16	909 16
				5356 55
15	William R Rotch & Co New Account Dr to			
15	Their Old Account			
	For balance due me transfered to new Act. – – –			2021 57
4	Abner Howlands Old Account Dr to			
4	His New Account			
	For bal. due him transfered – – –			106 99

New Bedford February 1827

C15	Sundry Accounts Dr to William R Rotch & Co			
C17	Adventure to Bilboa			
	For 1/8 th of Ship Minervas Cargo to Bilboa 6 mo 12. 1826		1061.79	
C32	Ship Minerva my Fourth			
	For balance her acct		133.54	1195 33
C53	Commission Account			
	For 3/16 of Com ns in Ship Timoleons outfits		75.04	
C49	Interest Account			
	For 3/16 of bal. Interest Act s in Ship Timoleons account		46.87	121 91
C61	Brig Argus my Sixth			
	For 1/16 th of Cost of s d Brig purchas'd in New York Nov 1826		951.28	
C52	Adventure per Brig Argus			
	For 1/16 of cost of Brig Argus cargo of Flour &c shipped to South America		961.49	
C62	Spermaceti Stock my Fourth			
	For 1/4 am t of Sperm Oil purchased of Jno Osborn 1 mo 1827		3225.94	5138 71
C3	Cash Account			
	For 1/4 of joint Note for $6000 d interest to N E Mar. Insu Co Boston p d by them 4 mo 1826		1590. "	
	For 1/4 of Mortgage to Bedford Insu Co		805.38	
	For 1/4 joint Note to Jas Arnold		250. "	
	For am t p d to Grinnell & 9 mo 26. 1827		500. "	
	For 1/4 of joint Note to Jas Arnold p d 9 mo 22		151.33	
	For 1/4 p d to Grinnell & 10 mo 10		125. "	
	For 1/4 Note to W & Nye p d 10 mo 10		560.06	
	For 1/4 Note to Cozz Grinnell & p d 10 mo 10		250. "	
	For 1/4 do to ditto p d 1 mo 25. 1827		340.44	
	For 1/4 two Notes to Thos Rotch p d 1 mo 25		964.84	
	For prem. insurance on Candles per Barque Elizabeth to Lisbon		6.37	5543 32
C51	Adventure p r Ship Minerva			
	For 5/16 of Ship Minervas Cargo of Flour &c to South America		3356 28	
				15355 55

C31	Marshal Waldron Dr to Cash		
C3	p d him balance of acct 20 Nov. 1826		3707 5

New Bedford February 1827

Feby 26	C 5	Bills Payable Dr to Cash			
	C 3	p Note to C Dunbar & Co			607 88
" 27	C 40	Francis Taber & Son Dr to Cash			
	C 3	p Their bal. of Act			25 27
	C 3	Sundry Acts Dr to Cash			
	C 1	Ship Timoleon			
		p Butler & Allen's bill		6 88	6 88
	C 54	Sundry Acts Dr to Merchandize			
	C 18	Fish & Grinnell & Co			
		For 1/4 Nett proceeds 150 bbls Sperm Candles as per their Sales 2mo 23. 1827. due Apr 8		323.16	
		For 1/4 proceeds 30 Casks Winter Oil as per their Sales dated 2mo 24. due Apr 15		350.15	673 31
	C 20	Gideon Howland			
		For 1/4 proceeds 29 Casks Winter Oil as per his Sales dated 23 Feby due 27 Feby		175.73	175 73
					849 04
	C 60	Joseph Grinnell Dr to Sundry Acts			
	C 54	To Merchandize			
		For 4360 gals Whale Oil & 20 s of Ship Parnaps Cargo. delivrd July 1. 1826		872 "	
	C 49	To Interest Account			
		For Interest on $872 from July 1. to Dec 31. 1826 6 months -		26.16	898 16
	C 49 C 60	Interest Acct Dr to Joseph Grinnell			
		For Interest on $1676.50 from July 1. to Dec 31. 1826 6 Mos.			50 29

New Bedford March 1827

f16 Sundry Acts Dr to Elisha Hathaway & Co
f3 Cash

For half of joint note with W W & T Swain to N E Mar. Insurance Co dated Jany 24. 1825 + Interest pd by them			3692.50	
For draft in favr C Grinnell	dated	July 3. 1826	1500 "	
For ditto " I Rickerson	"	Sept 9. 1826 30 days	700 "	
For ditto " ditto	"	Nov 20	500 "	
For ditto " ditto	"	Nov 28	500 "	6892 50
f54 Merchandize				
For 1 Cask potash rec'd in March			28.35	
For Expences on Canals ship'd to Havana			48.70	
For 1 Cask potash rec'd Sept 11			22.89	
For error in freight of 90 casks Oil			5.95	105 79
f49 Interest Account				
For balance of Interest in their favor				49 40
				7047 69

f16 Elisha Hathaway & Co Dr to Sundry Acts
f3 To Cash

For am't they rec'd of W R Rotch & Co on my a/c Jany 24. 1826		3655.08	3655 08
f54 To Merchandize			
For 1/4 pro mas 40 Casks Winter Oil	Feby 10. 1826	325.56	
" 1/4 do 50 " Sum	" 20	335.72	
" 1/4 do 46 " Winter	Mar. 9	458.20	
" 1/4 do 60 boxes Candles	" 23	159.12	
" 1/4 do 92 Casks Sum Oil	May 13	643.62	
" 1/4 do 30 " Winter } 15 " Sum }	" — "	444.01	
" 1/4 do 25 " do	July 3	152.85	
" do 116 " Whale Oil		3261.48	
" 1/4 do 34 " Winter Oil	Oct 23	264.49	
" 1/4 do 90 " do	Nov. 4	606.62	
" 1/4 do 150 boxes Candles	Nov. 23	343.30	
" 1/4 do 30 Casks Winter Oil	Dec 6	188.90	
" 1/4 do 47 " do	" 14	324.28	7508 15
			11163 23

f16 Elisha Hathaway & Co's New Acct Dr to
f16 Their Old Account

For balance due me Jany 1. 1827		2657 37

New Bedford March 1827

P3 P16 **Cash Dr to Elisha Hathaway Ag**

For my draft dated Jany 25 at 5 days
  favr Jos. Rickerson Cashr . . . 550.00
For ditto dated Jany 29 at 60 ds
  favr WRRotch Ag . . . . . 500 "
For ditto dated Feby 5 at 60 days
  favr WRRotch Ag . . . . . 500 "
For ditto dated Feby 19 at 60 days
  favr WRRotch Ag . . . . . 500 "
For ditto dated Feby 26 at 60 days
  favr WRRotch Ag . . . . . 600 " 2650 "

P18 P59 **Sundry Acts Dr to Fish Grinnell & Co**

Apense Accounts

For Tea Whiskey 17.63
" Capt Crockers bill of clothes . . . 36.23
" Cartage of bushes . . . . . " 25
" Cash pd Sister Mary . . . . . 25. "
" Chesters bill of Carpeting 15.66
" Cash advanced Sister Mary 6 mo 1826 50. "
" ditto M H Grinnell 7 mo 7. " 14.13
" Cartage . . . . . " 25
" Cash pd M H Grinnell 10 mo 1826 1.87
" ditto Sister Mary . . . " 10. "
" 1 Cask Tin. f. Wine 11 mo " 34.85
" postages in 1826 . . . . . 2.32
" Billet head for Ship Timoleon . . . 15.25 223 44

P3 **Cash Account**

For my draft favr WRR & Co 1 mo 28. 1826 300. "
" ditto ditto 2 mo 17. " 1600. "
" ditto 7 mo 14 " 1500. "
" ditto 8 mo 11 " 500. "
" Cash pd cartage Iron hoops . . . " 50
" Amt thy pd my Note to Capt Du Coast dated 5 mo 6. 1824. for $3000 & Int to 9 mo 7 1826 2293.64
" my draft favr Jos. Rickerson dated 9 mo 14 1826 700. " 6894 14

P31 **Burdett & Co of New York**

For 1/4th of their Note to Henry Grinnell for $248.15 dated 12 mo 5. 1825 at 4 months for Oil sold them, the Note not being pd at Maturity 62 04

7179 62

New Bedford March 1827.

C18 Sundry Acts Dr to Fish Grinnell & Co
C54 Merchandize
For error in Oil sold D Burk &c. 12mo 26. 1826 1.80
C49 Interest Account
For bal. of Interest due them as per their
Act dated 12mo 30. 1826 146.84
For Interest on Ship Timoleons Act 1.25
For ditto on Ship Parnapos Act 13.68 163 57

C18 Fish Grinnell & Co Dr to Sundry Acts
C54 To Merchandize
For 1/4 net proceeds 81 boxes Candles 1mo 15. 1826 206.52
For 1/4 ditto 21 casks Winter Oil 3mo 2. " 124.66
" 1/4 ditto 50 " Fall " 6. " 284.62
" 1/4 ditto 33 " Winter 4mo 17 " 240.10
" 1/4 ditto 54 " do " " " 390.41
" 1/4 ditto 150 boxes Candles " 24 " 357.53
" 1/4 ditto 100 ditto " " " 226.81
" 1/4 ditto 21 Casks Sum Oil 6mo 2 " 152.29
" proceeds of Ship Parnapos whale bone 6mo 27 1903.10
" 1/4 proceeds 30 boxes Candles 6mo 29. 67.35
" proceeds of 52 Casks Whale Oil Parnapos Cargo 987.99
" 1/4 proceeds 24 casks Sum Oil 7mo 19. 1826 228.12
" 1/4 ditto 15 " do 8mo 28. " 160.43
" 1/4 ditto 60 boxes Candles 9mo 25. " 125.13
" 1/4 do 100 do " " " 221.42
" 1/4 do 100 do " " " 230.56
" 1/4 do 180 do " " " 419.62
" 1/4 do 50 Casks Winter Oil 10mo 16 " 588.14
" 1/4 do 20 do " " " 160.98
" 1/4 do 30 do 11mo 27 " 184.51
" 1/4 do 20 do 12mo 4 " 211.61
" 60 lbs Candle wick 3mo 6. 1826 36. "
" error in Sales 33 Casks W. Oil 7mo 13 " 25 7508 15
C58 To Samuel C Bunting
For his remittance 3mo 9. 1826 800 "
C57 To Richard G Howland
For his remittance 10mo 12. 1826 951.04
C60 To Joseph Grinnell
For bal. due me 570.33
C60 To Moses H Grinnell
For bal. due me 570.33 2891 70

New Bedford March 1827

18	Fish Grinnell & Co Dr to Sundry Acs			
3	To Cash Account			
	For S & M Allens draft rec 1 mo 15. 1826		400. "	
	For ¼ ditto from Jno Harrison	2 mo 16. 1826	150. "	
	" ¼ ditto ditto	3 mo 16 "	150. "	
	" ¼ ditto ditto	3 mo 30 "	100. "	
	" Cash rec from Henry Grinnell ¼ ½.		478.99	
	" ¼ S & M Allens dft from Jno Harrison 6 mo 15		250. "	
	" Cash rec of Jno 10 Rupee bal. of act. .		125.19	1654 18
13	To Ship Parnasso			
	For error in their bill of 11th inst . . .		2. "	
57	To Richard G Hoyland			
	For Amt rec from him 8 mo 7. 1826 . . .		1000. "	1002 "
				2656 18
18	Fish Grinnell & Co Old Account Dr to			
18	Their New Account			
	For balance due them Dec 30. 1826			1878 69
60	Moses H Grinnell Dr to Sundry Acs			
54	To Merchandize			
	For 436 0 gals Whale Oil @ 20 cts of Ship Parnasos Cargo delivd July 1. 1826		872 "	
49	To Interest Act			
	For Int on $872 from July 1. to Dec 31 1826. 6 months		26.16	898 16
49	Interest Act Dr to Moses H Grinnell			
60	For Int on $1676. 50 from July 1 to Dec 31. 1826. 6 months			50 29
42	Thomas Nye Dr to Sundry Acs			
54	To Merchandize			
	For 290 4/12 gals Whale Oil @ 20 cts of Ship Parnasos Cargo delivd July 1. 1826		580.90	
49	To Interest Act			
	For Int on $580.90 from July 1. to Dec 31 1826. 6 months		17.42	598 32

New Bedford March 1827

P42 Sundry Act Dr to Thomas Nye
P49 Interest Act
For Int on $1117.67 from July 1 to Dec 31
1826 - 6 months 33.53
P53 Commission Act
For 2½ p.ct on $580.90. Amt his 1/8 & 6/64 6/64 of Ship Parnaps cargo - - - - 14.52
P3 Cash Act
For Cash rec'd of W & Nye for balance 75 43 123 48

P30 William P Grinnell Dr to Sundry Acts
P54 To Merchandize
For 1586 gals Whale & 6/64 of Ship Parnaps
cargo deliv'd July 1. 1826. - - - 317.20
P49 To Interest Act
For Int on $317.20 from July 1 to Dec 31
1826 - 6 months - - - - - - 9.51 326 71

P30 Sundry Acts Dr to William P Grinnell
P49 Interest Act
For Int on $558.83 from July 1 to Dec 31
1826 - 6 mos - - - - - 16.76
For ditto on $57.63 from Aug 19 to Dec 31
1826 - 4 mos. 12 ds - - - - 1.35
For ditto on $105.49 from Nov 26 to Dec 31
1826 - 1 mo 5 ds - - - - - " 61 1862
P30 New Account
For balance due me 31 Dec 1826 52.46 52 46
71 08

P44 Charles Grinnell Dr to Sundry Acts
P54 To Merchandize
For 1451 gals Whale Oil of Ship Parnaps
cargo deliv'd July 1. 1826 @ 20 cts. 290.20
P49 To Interest Account
For Int on $290.20 from July 1. 1826
to Dec 31. 1826 - 6 mos. - - - 8.70 298 90

P44 Sundry Acts Dr to Charles Grinnell
P49 Interest Act. for Interest on $558.83
from July 1. to Dec 31. 1826. 6 mos 16.76
P53 Commission Act
For Com's deducted on settlement of outfits
of Ship Parnaps Acts. - - - - 18.66 35 42

New Bedford March 1827

44	Charles Grinnells Old Acct Dr to			
44	His New Account			
	For balance due him 26 Jany 1827			126 65
Mar. 3 15	William R Rotch & Co Dr to Sundry Acts			
56	To Henry Payson & Co			
	For draft on them at sight dated Mar. 3		800.	
63	To Cash Acct			
	For 1/4 of $400. Amt Jno Harrisons remittance from Charleston by a draft at sight on J & N Allen N York		100.	900
63	Cash Dr to Henry Payson & Co			
56	For their remittance of E Gardners draft on J. Swain Nantucket 4 Monday sight deposited in B & C Bank			200
49	Interest Acct Dr to Cash			
63	P Int. 63 days @ 10 pr Ct on joint note with W R R & Co to J Osborn			82 09
58	Samuel C Bunting Dr to Merchandize			
54	For 1/4 proceeds 32 casks Sum Oil	Jany 1826	330.79	
	" 1/4 do 50 do Winter	" "	544.29	
	" 1/4 do 60 do Oil 650 lb. Candles	Apr 18.	663.33	
	" 1/4 do 15 do Winter Oil	" "	175.54	
	40 do Sum	" "	269.33	
	25 do do	Oct "	264.45	
	200 boxes Candles	Nov "	457.70	
	49 Casks Sum Oil	" "	494.33	
	30 do Winter	" "	217.41	3417 17
58	Sundry Acts Dr to Samuel C Bunting			
54	Merchandize			
	For 1 empty Oil cask		1.	
	" Sundries per Sloop Maria	Nov. 1825	141.77	
	" Sugar in Apr	Apr 1826	22.67	
	" ditto	June	64.89	
	" 14 Oil casks	Dec	15.17	245 50
59	Expense Acct			
	For sub. to National Gazette			5
49	Interest Acct			
	For bal. of Int due him Feby 27. 1827			36 02
				2865 2

New Bedford March 1827

f63 f58	Cash Acct Dr to Samuel C Bunting			
	For my draft favr J Ricketson Dat 6. 1825		500. "	
	" ditto " ditto Jany 29. 1826. 5 ds		1000. "	
	" Check on Manhattan Bank, New York			
	rec March 5. 1827. for bal. of Acct . .		180.65	1680 65
f13 f52	Ships Parnasso Dr to Sundry Acts			
	To Benjamin Rodman			
	For amt his bill of Iron hoops omitted			
	in last settlement dat 1 mo 11 . .		265.62	
f54	To Merchandize			
	For 4 bbls Whale Oil 114 gals @ 20 cts			
	omitted in last settlement dat June 1. 1826		22.80	288 42
f1 f36	Ship Timoleon Dr to			
	William Russell Junr			
	For amt his bill plumbing painting &c			
	dat 1 mo 1827, omitted in last settlement . .			50 57
Mar 6 f44 f63	Charles Grinnell Dr to Cash			
	pd him on Acct			108 "
f62 f5	Spermaceti Stock my Fourth Dr to Sundry Acts			
	To Bills Payable			
	For 5312 gals Sperm Oil purchased of			
	Thomas Rotch @ 70 cts of Ship William			
	Rotch's cargo $3718.40			
	For my Note dated 26 July @ 4 months for		1859.20	
	For ditto same date " 6 months		1859.20	3718 40
	both Notes with Interest from date			
f15	To William R Rotch & Co			
	For 3412 gals Sperm Oil @ 70 cts purchased			
	of them of Ship Wm Rotch's cargo		2388.40	
	dat as cash			
f54	To Merchandize			
	For 1/4 of 10404 gals Sperm Oil @ 72 cts $7490.50			
	purchased of Thos Rotch July 1826			
	of Ship Frances cargo for which I			
	gave my Notes jointly with Wm Rotch & Co			
	at 4. 6. 10. & 12 months. 1/4 th is . .		1947.62	4336 02
				8054 42

New Bedford March 1827

C62 C54	Spermaceti Stock my Fourth D^r to Merchandize			
	For 1/4 - 3784 gals Sperm Oil purchased of Gilbert Russell 375 cs 1 m^o 22. 1827 Ship Richmonds cargo - - - -	709.50		
	For 1/4 - 734 gals ditto 375 cs purchased of Elkanah Tallman 1 m^o 13 - - - -	137.62	847	12
C55 C13	Sundry Acts D^r to Central Wharf Ship Parnaso			
	For 2 d^s dockage - - - - - - - -		94	
C55 C1	Ship Timoleon For Dockage omitted in last a/c -	70.35	71	29
C55 C12	Central Wharf D^r to Sundry Acts To Gilbert Russell			
	For 1/4 Ship Timoleons dockage due Mar. 6		17.59	
C64	To Profit & Loss			
	For 1/8 d^o ditto - - - - -	8.79	26	38
C59 C37	Expense Acct D^r to Ichabod Clapp For his bill of cartage & house hire for 1826 - - -		63	13
C54 C46	Merchandize D^r to Sundry Acts To Cornelius Grinnell			
	For half of net profits on Whale Oil of Ship Parnasos Cargo sent to Elisha Hathaway & Co Boston & Fish Grinnell & Co New York in July 1826 - as per statement dated Apr 1 -		134.73	
C64	To Profit & Loss			
	For my half of ditto		134.73	
C53	To Commission Acct			
	For my Com^on on $4249.79. for transacting the above business - - - -	106.24	375	70
C18 C54	Fish Grinnell & Co^y D^r to Sundry Acts To Merchandize			
	For 1/4 th net proceeds 40 casks Sperm Oil Stock n^o 6 due 7 m^o 28 - - - -		396.27	
C62	To Spermaceti Stock my Fourth			
	For 1/4 net proceeds 25 casks Winter Oil Stock n^o 7. due 9 m^o 9 - - - -	329.62	725	89

New Bedford March 1827

20 54	Gideon Howland Dr to Merchdze For 1/4 net proceeds 9 Casks White Oil Stock No 6. due 1 May		67 61
9 54	David Anthony Dr to Merchandize For 1/4 of proceeds 100 boxes Candles Stock No 6 due about 9 mo 13	213.66	
	For 1/4 proceeds 4 Casks White Oil Stock No 6 due about 5 mo 1	40.79	254 45
63 9	Cash Dr to David Anthony For my draft favr J Rickston Cashr at sight dated 19 March		150 "
63 18	Cash Dr to Fish Grinnell & Co For my draft favr J. Rickston Cashr at sight dated 19 March		1200 "
63 15	Sundry Accounts Dr to Cash William R Rotch & Co pr them on act 19 March	1000. "	
55	Central Wharf pr bal. of act	44.91	1044 91
63 7	Cash Dr to Sloop Traveller my Eighth Rec for her earnings for year 1826		82 40
16 54	Elisha Hathaway & Co Dr to Merchandize For net proceeds of 1/4 of 29 Casks Sum Oil of Stock No 6 due 24 Apl		316 85
32 15	Ship Minerva my Fourth Dr to William R Rotch & Co For 1/4 balance P Ships Act settled March 23		982 82
31 63	Zacheus Cushman Dr to Cash pr him balance of act Mar. 24		18 99
44	Bennet Wilcox & Co pr them on act May. 30		50 "
4	Abner Howland pr him bal of act Mar 30		105 49
			1748

New Bedford March 1827–

C63 C18	Cash Dr to Fish Grinnell & Co For my draft favr J Pickston at sight dated March 30 for			500 00
C62 C5	Spermaceti Stock my Fourth Dr to Bills Payable For 1/4 of joint Note with WR Rotch & Co for $9606.51. dated 29 March. at 8 months in favor Thos Nye. for Sperm Oil bot of him of Ship Pacific cargo	2401.62		
	For 1/4 of 1651.96. Amt of joint Note with ditto same date at 12 mos favor Stephen N Potter. for ditto.	412.99		
	For 1/4 of $1675.35 Amt of joint note with ditto same date at 15 months favor ditto	418.83		
	For 1/4 $1002.98 Amt of joint note with ditto same date at 12 months favor Abm Russell	250.74		
	For 1/4 $1017.17 Amt of joint note with ditto same date at 15 months favr ditto	254.29		3738 47
C54 C65	Sundry Acts Dr to Merchandize Thomas Whitridge For 1/4 $824. net proceeds 16 casks Winter Oil Stock No 6 - due 15 Apr			206 00
C54	Henry Payson & Co For 1/4 $3533.64. net proceeds 68 casks Winter Oil Stock No 6. due 21 Apr	883.41		1089 41
C37 C63	Ichabod Clapp Dr to Cash pr him balance of acct 23 Apr			63 13
C11 C5	Stock Account Dr to Bills Payable For 1/4 th joint Note with WR Rotch & Co to Baker & Briggs for $576.88 dated 20 Apr 1827. payable on demand w/o interest			129 22
C54 C20	Merchandize Dr to Gideon Howland Jr For his bill Market Casks for Oil Factory rec per Sloop Ann March 29			108 56

New Bedford April 1827.

		Cash Dr to Thomas Whitridge		
C 63				
C 65		For my draft at sight dated 28 Apr		
		favr I Rickerson Cashr		206 00
		Elisha Hathaway & Co Dr to Merchandize		
void	16			
Cnt'd	54	For 1/4 $ 1267.39 - nett proceeds 29 casks		
pa 42		Sum Cid Stock No 6 - as per Sales dated		
		March 10. 1827 - due 24 Apr		316 85
		Cash Dr to Elisha Hathaway & Co		
C 63				
C 16		For my draft at sight favr I Rickerson Cashr		
		dated May 5 for		300 00
		Cash Dr to Fish Grinnell & Co		
C 63				
C 18		For my draft at sight favr I Rickerson Cashr		
		dated 10 May for		500 00
		Ship Timoleon Dr to Cash		
C 1				
C 63		p Tim° Howland for repairing tools		1 11
		Apr 16 H		
		Cash Dr to William P Grinnell		
C 63				
C 30		Rec balance of his Act - May 20		52 46
		Ship Parnasso Dr to Interest Act		
C 13				
C 49		For bal of Interest on settlement of		
		account 31 May		7 50
		Sundry Acts Dr to Ship Parnasso		
C 13		For balance of his Act settled 22 May		
		& Interest Act to 31 May - $ 293.24		
C 46		Cornelius Grinnell	4/16	73 31
C 42		Thomas Nye	2/16	36.65
C 60		Moses H Grinnell	3/16	54.98
C 60		Joseph Grinnell	3/16	54.98
C 61		Ship Parnasso my eighth	2/16	36.66
C 44		Charles Grinnell	1/16	18.33
C 30		William P Grinnell	1/16	18.33 293 24
		Interest Act Dr to Cornelius Grinnell		
49				
C 46		For bal of Interest on his Act calculated		
		to May 31		77 96

New Bedford May 1827

62/15 Spermaceti Stock my Fourth Dr to
William R Rotch & Co
For 1/4th of 29935 gals Sperm Oil @ 60cs
$17964 - Ship Barclays cargo . . . 4490 25

15/63 William R Rotch & Co Dr to Cash
pd them on account May 8th . . . . . 4800 "

63/15 Cash Dr to William R Rotch & Co
For am't they pd for me on ac't our joint
note to Sam's Arnold 25 May . . . . . 250 "

46/46 Cornelius Grinnell Old ac't (Dr to
His New Account
For balance due him 31 May 531 92

46/63 Cornelius Grinnell Dr to Cash
pd him on account 24 May . . . . . 50 "

36/17 William Russell Junr Dr to
Samuel C Buntings Sales White Lead
For B 60 kegs 1st qual White Lead @ $13 . . 195 "
" S 20 do 2nd do do @ $11 . . 55 " 250 "
4 months credit from 36 May

17/63 Samuel C Buntings Sales White Lead Dr to
Cash Account
pd freight from Phia . . . . . 3. "
wharfage 40cs - cartage 37 . . . . " 77
Labour 25cs - Storage 40cs . . . . " 65
Commission on $250 . . . . 6.25 10 67

63/18 Cash Dr to Fish Grinnell & Co
For my draft at sight favr I Rickston
Cash dated 28 May for . . . . . 300 "

63/42 Cash Dr to Thomas Nye
Rec'd of Mr Nye 30 May balance
Tho's Nye's Act 36 65

63/18 Cash Dr to Fish Grinnell & Co
For my draft at sight favr. I Rickston Cash
dated 2 June for . . . . . 700 "

New Bedford June. 1827.

June 2	63	Sundry Acts Dr to Cash		
	46	Cornelius Grinnell		
		p[r] him in full	481.92	
	49	Interest Act		
		p[r] James Arnold Int[t] for 2 years on		
		my Note to him for $1800 . . .	222.48	704 40
	9	David Anthony Dr to Sundry Acts		
	54	To Merchandize		
		For 1/4 th net proceeds of 17 casts Sperm		
		Oil stock No 6. sent him 5 mo 27. 1826		
		as per his Sales dated 6 mo 5. 1827.		
		due 5 mo 24. 1827	172.50	
	62	To Spermaceti Stock my Fourth		
		For 1/4 net proceeds 25 casts Sperm Oil		
		Stock No 7. sent him 31 May. as per		
		his Sales dated 6 mo 5. due Dec 8. 1827.	218.42	390 92
	63	Cash Dr to David Anthony		
	9	For my draft at one day sight favr		
		I Richeson Cash dated 7 June for . . .		300 "
June 8	43	William Rotch Junr Dr to Cash		
	63	p[r] Chas Grinnell wharfage bill		64 20
	57	Richard G Rowland Dr to Merch[dz]		
	54	For 1/4 th proceeds of 8 casts refined Sper-		
		maceti sent him per Sch[r] Jane 3 mo 31		
		as per his Sales dated 25 Apl dec 28 Aug[t] . . .		330 50
	58	Samuel C Bunting Dr to Sundry Acts		
	5	To Bills Payable		
		For my Note to John Osborn dated June		
		14th at 60 d for $7138.74		
		For 15936 gals whale Oil @ 23 cts purchased		
		of the Owners of Ship Loan. for S C Bunting		
		& ship to Phila per Sch[r] Jane Capt Forsyth	3665.28	
		For 15102 gals ditto @ 23 cts purchasing of ditto		
		for ditto & ship to Phila Sloop Emma Eliza	3473.46	7138 74
	63	To Cash Account		
		For wharfage at Edgarton	19.70	
	53	To Commission Act		
		For my Comsn on $7138.74 @ 2½ p[r] ct . . .	177.46	197 16
				7335 90

New Bedford June 1827

49		Interest Act Dr to Benjamin Rodman		
52		For Interest on Ship Parnaso's bill		
		to 11 Augt 8 mos		10 62
52		Benjamin Rodman Dr to Bills Payable		
5		For my Note at 8 months dated 11 Last 1827		
		for balance of act		276 24
18		Fish Grinnell & Co Dr		
62		Spermaceti Stock my South		
		For 1/4th net proceeds 27 casks Winter Oil		
		Stock no 7 sent them 19 March per Sloop		
		Experiment as per their Sales dated		
		16 June due 1st Oct 1827		285 84
20		Gideon Howland Dr to		
62		Spermaceti Stock my South		
		For 1/4 $66708 net proceeds 30 casks Sum		
		Oil Stock no 7 sent him 16 June as		
		per his Sales dated 21 June due 23 Oct		166 77
		Rented the cellar under Mechanic Store		
		to John C Haskell for one year from 5th July		
		for thirty dollars		
7mo 9	7	Sloop Ann my Eighth Dr to Cash		
	63	pd prem. of Insurance for one year		26 85
63		Cash Dr to Fish Grinnell & Co		
18		For my draft at sight favr J Ricketson Cashr	1250 "	
		(to pay 1/4th of Notes to Jno Osborn) dated 7 July		
		For my draft at 4 months dated 9 July		
		favr Jos. Rotch	1000 "	
		For my draft at 4 months dated 16 July favr		
		Wm Rotch & Co	1000 "	3250 "
9		David Anthony Dr to Merch.e		
54		For 1/4 th $560.25 net proc.s 29 casks Sum.r Oil		
		Stock no 6. sent him 16 June - as per his		
		Sales dated 7 mo 13 - due 12 mo 28		140 06

New Bedford July 1827

	63	Cash Dr to Henry Payson & Co		
	56	For my draft favr Wm Rotch & Co dated		
		23 July 35 dys sight		700 "
July 20	13	Ship Parnasso Dr to Cash		
	63	pd Capt Coverly order to O. Ship Archimides		
		for 55 lbs Bread rec'd at sea		20 66
	20	Gideon Howland Dr to		
	62	Spermaceti Stock my Fourth		
		For 1/4 th $404.39 net proceeds 23 casks Sum		
		Oil Stock no 7 sent him 3 July p. Sloop		
		Ann as per Sales dated 12 July		
		due 6 Nov		101 10
	15	Sundry Acts Dr to William R Rotch & Co		
	63	Cash Account		
		For 1/4 endorsment on our joint note to Jas		
		Arnold pd by them 5 mo 25 (Int pd 45)	270. "	
		" duties on Wine p. Ship Barclay	46. "	
		" Short charge of Candles in 1824 p. Barclay		
		to pay for Wine at Madeira	43.97	89 97
	66	Ship Frances my sixteenth		
		For 1/16 of $3700. cost of Ship Frances	231.25	
		1/16 of $21847.14. Ship Frances outfits	1365.44	1596 69
				1686 66
	15	William R Rotch & Co Dr to Sundry Acts		
	66	To Ship Frances my sixteenth		
		For 1/16 of interest ch in Ship Frances &c	24.71	
		" 1/2 Com on her outfits	183.05	207 76
	62	To Spermaceti Stock my 1/4 th		
		For balance transfd from Oil Factory		
		books		717 21
	15	To New Account		
		For balance due them 23 July		151 59
				1076 56
	58	Samuel C Bunting Dr to March'd		
	54	For 1/4 $223.61. net proceeds 11 casks Sum Oil		
		Stock no 6. as per Sales dated 7 mo 21		
		due 11 mo 24		55 90

New Bedford August 1827

f58 f49	Samuel C Bunting Dr to Interest Acct For 33 days Interest on $3688.23		20.28	
	For 63 days do on $3706.87		38.92	59 20
f56 f54	Henry Payson & Co Dr to Merchdze For 1/4 Th $1692.13 net proceeds 160 boxs candles & 12 casks Winter Oil stock no 6 as per their Sales dated 30 June due 31 Augt			423 03
f58 f5	Sundry Acts Dr to Samuel C Bunting Bills Payable paid my Note to Jno Osborn dated 14 June 60 days for Oil purchased of him for Act of S C Bunting by drafts on him d 30 d 60 ds	7138.74		
f63	Cash Account Rec bal due for whale Oil included in drafts on him d 30 & 60 ds	256.36		7395 10
f56 f62	Henry Payson & Co Dr to Spermaceti Stock my Fourth For 1/4 Th $1065.70 net proceeds 22 casks Winter Oil Stock no 7 as per their Sales dated 2 Augt due 14 Oct			266 43
Sepr 4 f16 f54	Elisha Hathaway & Co Dr to Sundry Acts To Merchandize For 1/4 Th net proceeds 6 Casks dark Sum Oil Stock no 5 $174.10 as per their Sales dated 27 Augt 1827 due Dec 21st	43.53		
f62	To Spermaceti Stock my Fourth For 1/4 Th $735.32 net proceeds 30 casks Winter Oil Stock no 7 as per their Sales dated 31 Augt due Jany 4. 1828	183.83		227 36
f15 f63	William R Roth & Co Dr to Cash Lent them 23 July			700 "
f63 f15	Cash Dr to William R Roth & Co Rec of them 2 Augt on acct lent money			300 "

New Bedford September 1827

Sep^r 5 | 18 | Fish Grinnell & C^o Dr^s
| 67 | Cargo of Ship Timoleon first voyage
For Capt Cross's remittance from Rio de Janeiro of a Bill of Exchange on the Secretary of the Navy. Washington at 10 d^s sight. collected by F G & C^o . . . . 10.000 "
due 9 mo 25. 1827.

" | 63 | Cash Dr^s Fish Grinnell & C^o
| 18 | For my draft at sight dated 5 Sep^r favr Jos. Ricketson Cash^r for . . . . . 2000 "

" | " | 15 | William R Roteh & C^o Dr^s Cash
| 63 | p^d them on a/c Ship Timoleon 5 Sep^r . . . . 1034 "

" | " | 63 | Sundry A/c Dr^s Cash
| 29 | Lysander Washburn
paid him on a/c of the following men crew of Ship Timoleon. their proportion of Capt Cross's remittance of $10.000. viz
William Whipple . . . 100. "
Benj^a B Swan 83. "
John Hunter 83. "
Levi Wilcox . . . . 83 "
Silas C Ward . . . . 71 "
Nathaniel P House . . . 71 "
John Bascom . . . 68 " 559. "

Sep^r 6 | 14 | William Hathaway
p^d him on a/c Ship Timoleon as per rec^d 856. "
| 1 | Ship Timoleon
p^d Capt Cross's order to Owners Ship Leonidas, for supplies rec^d at sea . 115.55
Sep^r 7 | 27 | Manasseh Kempton
p^d him on a/c Ship Timoleon as p^r rec^t . 428. "
" | " | 22 | Elkanah Tallman
p^d him on a/c Ship Timoleon as p^r rec^t . 856. " 2814 55

| 62 | Spermaceti Stock my 1/4th Dr^s Bills Payable
| 5 | For 1/4th of a Note for $ 2000 signed jointly by W R Roteh & myself. dated 9 mo 10 payable on demand favr Wm Roteh 2^d . . . 500 "

New Bedford September 1827

f1 f63	Ship Timoleon Dr to Cash pd Pardon Potter carpenter for 1 days work in May 1826 coppering			1 75
f63 f18	Cash Dr to Fish Grinnell & Co For my draft at sight dated 10 Sept favr Jos. Rickerson Cash			3000 "
f16 f62	Elisha Hathaway & Dr to Spermaceti Stock my 3/4 th For 1/4 th $2445.16 nt pds 120 casks Sum Oil dun 23 Dec 1827	611.29		
	For 1/4 th $925.04 nt pds 50 casks Sum Oil dun 21 Feby 1828	231.26	842 55	
f25 f63	Rufus Booth Dr to Cash pd him 11 Sept on acct			40 "
f9 f62	David Anthony Dr to Spermaceti Stock my Fourth For 1/4 $306.60 nt proceeds 17 casks Sum Oil dun 2 mo 13. 1828	76.65		
	For 1/4 $603.45 nt proceeds 17 casks Sum Oil dun 3 mo 19. 1828	150.86	227 51	
f20 f62	Gideon Howland Dr to Spermaceti Stock my Fourth For 1/4 $860.42 nt proceeds 20 casks Winter Oil Stock No 7 dun 8 Dec 1827			215 10
f63 f57	Cash Dr to Sundry Acts To Richard G Howland For my draft at 5 d sight dated 17 Sept favr Jos. Rickerson Cash for	330. "		
f18	To Fish Grinnell & Co For my draft at sight dated 17 d Sept favr Jos. Rickerson Cash for	4000. "	4330 "	
f63 f5	Sundry Acts Dr to Cash Bills Payable pr my Notes to Thos Rotch dated 26 July two Notes each $1859.20	3718.40		
f49	Interest Acct pd Interest on the above to 17 Sept	124.56	3842 96	

New Bedford September 1827.

	9	David Anthony Dr to		
	62	Spermaceti Stock my Fourth		
		For nt proceeds 32 casks Sum Oil		
		due 1 mo 15. 1828. 1/4 th $ 602.32 is		150 58
	5	Bills Payable Dr to Cash		
	63	p my Note to B Rodman dated 11 Jany 1827		
		at 8 months. p 14 Sep		276 24
October	62	Sundry Acts Dr to Spermaceti Stock my Fourth		
3rd	56	Henry Payson & Co		
		For nt proceeds 50 casks Strained Oil		
		due 15 Jany 1828 - 1/4 th $ 1576.79		394 20
	18	Fish & Grinnell & Co		
		For 1/4 $ 400.70 nt proceeds 11 casks W. Oil		
		due 20 March 1828	100.17	
		For 1/4 $ 892.18 nt proceeds 20 casks W Oil		
		due 25 Dec 1827	223.05	323 22
				717 42
Oct 11	65	Thomas Whitridge Dr to		
	62	Spermaceti Stock my Fourth		
		For nt proceeds 35 casks strained Oil		
		1/4 th $ 1121.80 - due 1 mo 21. 1828		280 45
	25	Russell Booth Dr to Cash		
	63	p him on act 1260		30 "
	68	Ship India Dr to Cash		
Oct 16	63	p P H Smith for 6512 feet sheathing boards @ 12	78.14	
"		p Sundry Labourers discharging Ship	35.25	
		" Vineyard pilot bringing Ship from		
		Block Island	25. "	
		" Mother Pilotage	5 "	
		" 3 lb Oakum	2.17	
Nov 6		" Town of Westport for 253 lb Oakum @ 8 cs	20.24	
" 16		" Rich Collins for 238 Iron Bolts @ 5 cs	11.90	
" 20		" for 95 bus. Charcoal @ 11 cs	10.45	
" 22		" for 2 bus. Salt for Pork	1.60	
" 23		" for 20 lb Oakum @ 7 cs	1.40	
Dec 1		" Capt Irish for 57 bus. Northern Corn @ 70 cs	39.90	
		" 3/4 day Labour	" 75	
" 8		" Josh Spooner for pickled Cucumbers	10.80	242 60

New Bedford October 1827-

6 Oct. 16	P 19 P 63	Willcox & Richmond D^r^ to Cash p^d^ them on act of Cat Spark for Ship India			100 "

Bought of William C Nye about 250 bbls Whale Oil, Ship Cantons Cargo for Sam^l^ C Bunting of Phi^a^ at 33 c. 60 d^s^ credit. October 16 -
Bought of Capt Samuel Borden 100 bbls Whale Oil Ship Heralds cargo for Sam^l^ C Bunting at 33 c 90 d^s^. Oct. 16 —

6 Oct 18	P 1 P 63	Ship Timoleon D^r^ to Cash p^d^ Geo. Brayton for ash board, omitted in journ act			2 98
	P 58 P 5	Samuel C Bunting D^r^ to Bills Payable For my Note to William C Nye dated 17 Oct at 60 d^s^ for		2736.85	
		For 60 Casks Whale Oil bought of W^m^ C Nye for S C Bunting containing 829 3/2 net gals @ 33 cs is $2736.85			
		For my Note to Sam^l^ Borden dated 16 Oct at 90 d^s^ for		1039.83	
		For 25 Casks Whale Oil bot of S Borden for S C Bunting containing 315 1/ net gls at 33 cs is $1039.83			3776 68
	P 62 P 5	Spermaceti Stock my Fourth D^r^ to Bills Payable For 1/4th of a note signed jointly with Wm R Rotch & dated 9 mo 28 at 4 mos for $1228.32 - 1/4 is		307.08	
		To Cash Act p^d^ Ins C Haskell		307.08	
		For 1/4th of 3509/2 gals Sperm Oil bot of Owners of Ship Hydaspis at 70 cs half cash half 4 months			614 16
Oct	P 24 P 63	Stage Stock D^r^ to Cash p^d^ D H Barklet for one share in the Line of Stages running between New Bedford & Newport			100 "
		p^d^ 4th October			

New Bedford October 1827.

62 Spermaceti Stock my Fourth Dr to
Sundry Accounts

For 1/4th of 2905 gals Sperm Oil bot
of Capt Henry B Gifford of Brig
Minerva cargo @ 70 cts. half cash
half 4 months

5 To Bills Payable
For 1/4th of Notes signed jointly with
Wm Rotch & dated 3 Oct @ 4 months
for $1016.75. 1/4 th is 254.18

63 To Cash Acct
pr Capt Gifford balance . . . 254.18

5 To Bills Payable
For 1/4 of 7540 gals Sperm Oil bot of Wm
Rotch Jr of Ship Barclays Cargo at
65 cts. at 8.12 & 16 Ms with Interest
For which I signed Notes jointly
with Wm Rotch & payable to Wm
Rotch Jr dated 15 Oct at 8.12 & 16 Ms
for 8 Ms for $1700.17 1/4th is 425.04
12 Ms 1732.85 " . . 433.22
16 Ms 1764.45 " . . 441.11 1807 73

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63 Cash Dr to Fish Grinnell & Co
18 For my draft dated 26 Oct on Jos Ruckston
cash at sight for . . . . . 700 "

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10 Latham Crosby Dr to Cash
63 pr his wife 26 Oct as per acct . . . . . 500 "

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18 Fish Grinnell & Co Dr to Spermaceti Stock my 1/4th
62 For 1/4th $666.94 net proceeds 30 casks Winter
Oil Stock no 3 due 7 Nov. . . . 166.73
For 1/4th $422.35 net proceeds 500 boxes
Sperm Candles Stock no 6 due 8 mos. 1827 1056.83 1223 56

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11 mos 25 Russell Booth Dr to Cash
63 pr him on act . . . . . 20 "

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58 Samuel C Bunting Dr to Spermaceti Stock my fourth
62 For 1/4th $2929.74. net proceeds 100 casks
Straina Oil Stock no 7. due 1 mo 9. 1828 . . 732 43

New Bedford October 1827

		Spermaceti Stock my Fourth D^{r} to Bills Payable				
f62 f5		For my Notes as follows sign'd jointly with Wm Rotch & for Sperm Oil purchas'd & turn'd into the Candle works.				
		I Russell Jons dated 9 mo 27 at 4 mos for		1577.40½	394.35	
		ditto	" "	6 mos	1592.86	398.21
		Weston Howland	" 29	2 mos	837.21	209.30
		ditto	" "	4 mos	845.49	211.38
		Thomas Nye	" 28	8 mos	1419.67	354.92
		Hayden Coggeshall	" "	4 mos	918.44	229.61
		Jn° Coggeshall	" 27	4 mos	4152.99	1038.24 2836 01
f9 f62		David Anthony D^{r} to Spermaceti Stock my Fourth				
		For ¼th $692.30 net proms as 30 Casks Train'd Oil Stock n° 7 - due Feby 6. 1828			173.07	
		For ¼th $1456.14 net proms as 60 casks Train'd Oil Stock n° 8 - due May 5. 1828			364.04	537 11
Nov. 8	f63 f5	Cash D^{r} to Bills Payable				
		For my Note in favr Nath^{l} I Spooner Guardian to the estate of Danl Crane sign'd jointly with Wm Rotch & Joseph Rotch dated 8 Nov. 1827 payable on demand for				5000 "
Nov 16	26 f63	George Brayton D^{r} to Cash				
		p^{d} him on a/c of Casks purchased of him for Ship India				360 "
	f18	Sundry A^{cts} D^{r} to Fish Grinnell & C^{o}				
	f69	William John & Benjamin Cummings of Dartmouth				
		For ⅛th of Ship India purchas'd at $10.500 at 4 months from 24 Sept			1312.50	
	f70	Joseph Rotch				
		For ⅛th ditto			1312.50	
	f12	Gilbert Russell				
		For ⅛th ditto			1312.50	
	f71	Ship India my Eighth				
		For ⅛th ditto			1312.50	5250 "

New Bedford November 1827

50 69 Bills Receivable D^r^
William John & Benjamin Cummings
For their Note dated 24 Sept 1827 at four
months in my favr for 1/8 th of Ship India - - - 1312 50
deposited in B C Bank for collection - due Janry 24/27

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56 62 Henry Payson & Co D^r^
Spermaceti Stock my Fourth
For net proceeds 50 casks Sum Oil & 130
boxs Candles Stock No 6 $1992.50 - 1/4 th - - - 498 13
due 5 Dec 1827 -

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5 63 Bills Payable D^r^ Cash
p^d^ my 1/4 th Note to Thos Nye signed jointly
with W R & Co for $9606.51 1/4 th is - - 2401.63
p^d^ my Note to Jams Arnold dated
5 mo 29. 1821. for $1800. & Interest due 5 mo 10 da
$48. signed jointly with Gilbert Russell 1848. " 4249 63

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63 Cash D^r^ Sundry Accounts
9 To David Anthony
For my draft dated 15 Nov favr J Rickerson
Cash^r^ at sight for - - - - 100. "
16 To Elisha Hathaway & Co
For my draft dated 15 Nov favr Jos
Rickerson at 30 da for - - - 600. " 700 "

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9 62 David Anthony D^r^
Spermaceti Stock my Fourth
For 1/4 th $2309.59 net proceeds 98 casks
Fall strained Oil Stock No 8 - due 5 mo 14. 1828 - 577 39

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19 63 Willcox & Richmond D^r^ Cash
p^d^ them 22 Nov on ac^t^ Ship India - - - - 50 "

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20 62 Gideon Howland D^r^
Spermaceti Manufactory my fourth
For net proceeds of 60 casks Fall Oil Stock No 8
$1354.87 - 1/4 th - due 16 March 1828 - - - 338 72

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63 55 Cash D^r^ to George Howland
Rec^d^ of him July 1826 for copper belonging
to Sh. Timalon - - - - - 6 74

New Bedford November 1827.

	℔63	Cash Dr to Ship India			
Nov. 23	68	Rec'd Chas Grinnell for a Yawl		16."	
"		" for repairing boats		3."	19"
	℔25	Sundry Acts Dr to Russell Booth			
	℔62	Spermaceti Manufactory my Fourth			
		For bal. his act 30 Nov on Spm. Mfg books		25.92	
	℔59	Expense Act			
		For his carpenters bill building washhouse		102.48	12840
	℔25	Russell Booth Dr to Sundry Acts			
	℔15	To William R Roth & Co			
		For 1 bag Sugar		14.60	
	℔63	To Cash			
		p Him Dec 1. bal. of act		20.87	3547
	℔8	James Moores Dr to Cash			
	℔63	p Him 3 Dec on ac Ship India			50"
	℔31	Benjamin Drew Dr to Cash			
	℔63	p Him on ac calking Ship India			20"
	℔19	Willcox & Richmond Dr to Cash			
	℔63	p them on ac Ship India Dec 8			200"
	℔63	Cash Dr to Henry Payson & Co			
	℔56	For my draft at 30 ds date 10 Dec favr			
		of R Roth & Co			500"
Dec 1	℔68	Ship India Dr to Cash			
	℔63	p Wm Spooner for 30 cords wood & sawing		160.70	
"	15	" Jon^a Howland for 54 bus Corn & lime			
		for packing &c		35.85	
"	"	" Steward 4 ds labour		4."	
"	20	" Wm Tabor ℔19. Jon Francis ℔21		40."	
	"	" 2½ ds labour		2.50	
	"	" Labour getting Ship in the stream		.25	
	"	" Labourers 5 ds		5."	
	"	" a load of Sawdust		3."	
	"	" 1 days labour		1."	
	"	" Capt Mayfields bill		32."	
	22	" Ellery Manchester 16 ds labour		16."	
	"	" Capt Mayfield to take with him to recruit ship		200."	50030

New Bedford December 1827

28	Dyre & Richmond Dr to			
68	Ship India			
	For 4907 lbs Old Sheathing Copper Spikes			
	& nails @ 21 cts due 19 Nov. 1828		1030.47	
	" 60 lbs new Copper bolts @ 23 cts	due 19 Nov. 1828	13.80	
	" 68½ lbs new Copper Spikes & nails @ 29 cts		19.86	
	" 42 lbs new Copper bolt rods @ 30 cts		12.60	1076 73
18	Fish Grinnell & Co Dr to			
62	Spermaceti Stock my Fourth			
	For ¼ th of $ 1530.61 - Am't of a remittance			
	they rec'd from J H Fales of New Orleans			382 65
63	Cash Dr to Samuel C Bunting			
58	For my draft on him dated 20 Dec at			
	10 ds after date. favr Wm R Roth & Co			2736.85
5	Bills Payable Dr to Cash			
63	p my Note to Wm C Nye dated 17 Dec at 60 ds			2736 85
62	Sundry Acts Dr to Spermaceti Stock my Fourth			
18	Fish Grinnell & Co			
	For ¼ th $ 1537.62 nt proceeds 46 casks			
	White Oil due 21 Feby 1828		384.41	
20	Gideon Howland			
	For ¼ $ 651.62 nt proceeds 25 casks			
	White Oil due 14 Jany. 1828		162.91	547 32
63	Cash Dr to William John & Benjamin			
69	Cummings of Dartmouth			
	Rec'd of them 22 Dec on a/c Ship India			1000 "
19	Richmond & Willcox Dr to Cash			
63	p them 24 Dec on a/c Ship India			200 "
31	Davis Chase Dr to Sundry Acts			
72	To Bills Payable			
	For my note dated 23 Dec 1827 at 3 mos		500. "	
	For ditto same date at 6 mos		578.73	
49	To Interest Acct			
	For 3 mos Int. on $ 500		7.50	1086 23

New Bedford December 1827

	68	Ship India Dr to Sundry Acts		
	72	To Bills Payable		
		For my Note to A & J Bourne dated 24 Nov at 4 mos for 5 bbls No 3 @ 7	35."	
		For my Note to George Howland dated 12 inst at 3 months for 5 keg pots	227.50	
	63	To Cash Act		
		P clearing at Custom house	25.05	
	72	To Bills Payable		
		For my Note to Lysander Washburn dated 24 Dec at 6 mos for outfits of 11 of the crew of Ship India	1330.18	1617 73
Dec 24	63	To Cash Act		
		P Jos R Anthony for labour pd by him	24.50	
" 25		" Capt Moshier pilotage to sea	10."	
" 26		" Levin Stott 28 ds calking @ $2	56."	
" 27		" Isaac Shearman 12 3/4 ds calking @ $2	25.50	
" "		" Wm Underwoods bill of labour	79.87	
"		" Isaac Bly's bill coopering	15.33	
"		" Baker & Briggs for white pine wood	6.58	217 78
	31	To Davis Chase		
		For amt his bill of Casks due June 23 /26. 1828	1086.23	
	63	To Cash Act		
		P Jno Tabey Riggs bill	44.33	
	72	To Bills Payable		
		For my Note to Isaac & Ichabod Chase dated 23 Dec 1827 at 6 mos for amt their bill of Casks	340.98	1471 54
1828 Jany 2	63	To Cash		
		P W Penniman for fresh Beef	9.54	
" 4		P D Bisemore, Shingles 14 M @ 7/6	17.50	
" 5		P Abm Russell for a Bow & Bows	24."	
" 7		P Jos Rounds 14 ds work	14."	
" "		P Howard Nicolls bill of Rivets	28."	
" "		P Read & Thornton for Med. Chest	51.25	
" 8		P Capt Jno P West for butts & lighterage	85.37	
" 9		P Bisemore for work & nights work	1."	
" 12		P A & J Bourne for 6 muskets @ $4	24."	
" "		P Thos Willcox bill of Onions	11.25	
" "		P Jno Perkins for clay	2."	
" 18		P Benja Cummings Jr for potatoes & Vinegar	42.83	
" 19		P Chas Grinnell for Peas & Beans	81.43	
" "		P Capt Stein for 30 Cabbages for pickles	3."	395 17
				3702 22

New Bedford January 1828

Jany 2 ☞8 ☞63 James Moores Dr to Cash
pd him on at Ship India . . . . . 100 "

☞73 ☞62 John D Gardner of Portland Dr to Sperm Stock my Fourth
For 1/4 th 907.51. net proceeds 25 casks
Sum Oil due 21 Apr. 1828. . . . . 226 88

☞58 Samuel C Bunting Dr to Sundry Acts
☞63 To Cash Act
pd Storage 260 bbls Oil 1 mo @ 1½ c . 1.90
cartage 12½ tons Oil bot of J Borden @ 2 p 2.08
ditto 32½ " do bot of W C Nye @ 2 p 4.06
Cooperage 3.65
Wharfage 360 bbl @ 3 c . . 10.80 22.49
☞53 To Commission Acts
For Com on $3745.99 @ 2½ p c
am t of Invoice of 84 casks Whale
Oil purchased for his Act Count
by Fish Grinnell & Co New York
per Sloop Ann 2 Jany. 1828 . . 93.65 93.65 116 14

☞34 ☞58 Elisha Dunbar & Co Dr to
Samuel C Bunting
For 1 cask Whale Oil 94 gls out 93 net @ 33 c . . . 30 69

☞63 Cash Dr to David Anthony
☞9 For my draft dated 7 Jany at sight
in favr Jos. Riketson Cashr . . . . . 300 "

☞68 ☞8 Ship India Dr to James Moores
For amt his riggers bill 420 45

☞8 James Moores Dr to Sundry Acts
☞33 To Store in Co with Corns Grinnell Junr
For rest of riggers outfit 23.50
☞63 To Cash
pd him Jany 9 in full 246.95 270 45

☞68 Ship India Dr to Bills Payable
☞72 For my note to Benjn Lincoln dated Jany 1. 1828
at 6 months for Wm Davis's outfits one of
the crew of Ship India . . . . . 123 "

New Bedford January 1828

Jany 12	f63	Cash Dr to Ship India			
	f68	Rec of Wm Nye for 1/2 boat davits			7 "
	f19	Wilcox & Richmond Dr to Cash			
	f63	p[r] them 14 Jany on a/c Ship India			200 "
	f68	Ship India Dr to Bills Payable			
	f72	For my Note to Robt Luscomb dated 23 Dec[r] 1827, at 6 m[o] for his bill of Casks			636 41
	f63	Cash Dr to John D Gardner			
	f73	For my draft dated 14 Jany payable on the 21[st] inst[t] in favr of Roth & C[o]			226 88
	f15	Sundry A/c Dr to William R Roth & C[o]			
	f63	Cash A/c			
		For 2 bags Sugar for sdry		40.62	
		" 1 do for Tho[s] Jowett		10.80	
		" 1 do Geo. Brayton		26.37	
		Rec[d] of them 11 m[o] 30		300. "	377 79
	f51	Adventure per Ship Minerva n[o] 2			
		For 2/7ths of her cargo, voyage to South America sail'd from New York in June 1827 whole am[t] of cargo $10776.37		3078.96	
	f61	Brig Argus my sixth			
		For 1/6 th bal her a/c		444.95	
	f52	Adventure per Brig Argus n[o] 2			
		For 1/6 th of her cargo to South America sail'd from New York in Aug[t] 1827		1038.06	4561 97
					4939 76
	f15	William R Roth & C[o] Dr to Sundry A/c's			
	f57	To Adventure per Ship Minerva n[o] 2			
		For 150 boxes Candles included in general cargo 1/4 th is		318.82	
	f52	To Adventure per Brig Argus n[o] 2			
		For 1/4 th of Candles included in general cargo		81.90	
	f32	To Ship Minerva my Fourth			
		For 1/4 bal. her a/c		92.12	
	f51	To Adventure per Ship Minerva n[o] 1			
		For 5/6 ths bal. of her cargo to S. America		2565.96	
	f52	To Adventure per Brig Argus n[o] 1			
		For 1/6 bal her cargo to S. America		1419.33	
	f62	To Spermaceti Stock my Fourth			
		For bal. due me on Candle works boxes transferred to ye[r] a/c		1687.76	6165 89

New Bedford January 1828

void Cash Act Dr to William R Roteh & Co

C15 William R Roteh & Co Dr to Cash
C63 pr Ther 5 d Aug[t] 1827 . . . . . 1034 "

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void William R Roteh & Co Dr to Cash
pr Ther 2 Aug[t] 1827 on act of a remittance
rec[d] from Capt Crop of Ship Timoleon
from Rio de Janeiro . . . . . 1264 "

C15 William R Roteh & Co's New Act Dr to
C15 Their Old Act
For bal. transferred to debit of New Act
$1209.93 of which is due me as cash. as per
their act dated 1 mo 15. 1828 - & the remain-
der $1284 is considered as due them on act
of a remittance rec[d] from Capt Crop of
Ship Timoleon from Rio de Janeiro . . . 2493 94

C68 Ship Indian Dr to Sundry Acts
For 60 Kegs & Kags belonging to Owners
of Ship Alliance @ 30 cts $18 -
C15 To William R Roteh & Co
For half . . . . . 9. "
C70 To Joseph Roteh
For one eighth 2.25
C26 To Ship Alliance my 3/8 lb
For 3/8 lbs . . . . . 6.75 18 "

C9 David Anthony Dr to
C62 Spermaceti Store my Fourth
For the following Sales of Oil & Candles
made by him & not before charged
1/4 lb net Sales Candles 4 mo 1826 . . . 115.80
ditto Oil 5 mo " 535.35
ditto Candles 11 mo " 140.48
Bill of Winter Oil 10 mo " . . . 71.25
dividend rec[d] from 6 Firms . . . 1.10 863 98

C63 Cash Dr to David Anthony
C9 Rec[d] F Cooly draft on W R West dated
31 July 1827 at 60 ds, not before ent. 120 83

New Bedford January 1828

9	David Anthony's New Act Dr to			
39	His Old Act			
	For balance due me 6 March 1828			1547 17
20	Sundry Act Dr to Gideon Howland			
62	Spermaceti Stock my Fourth			
	For market casks rec'd of him at sundry times from Aug't 26. 1826 to Dec 1827		1519.88	
49	Interest Act			
	For bal. of Interest due him		48.03	1567 91
20	Gideon Howland Dr to			
62	Spermaceti Stock my fourth			
	For 1/4th Sales 6 casks Sum Oil Oct 1826		41.74	
	1/4 15 Winter Nov. "		187.02	
	1/4 40 boxes Candles Dec "		89.31	318 07
20	Gideon Howlands Old Act Dr to			
20	His New Account			
	For balance due him Dec 31. 1827			430 46
16	Sundry Acts Dr to Elisha Hathaway & Co			
	For the following bad debts made by Sales of Oil & Candles in 1827. as per their amount dated Jany 1. 1828			
73	John Bennett of Boston			
	For 2 bbls Sum Oil sold June 1. 1826		45.50	
	1 " Winter Dec 9 "		28.50	
	1 " do Mar. 28. 1827		25.50	
	1/4th of		99.50	24.87
73	William Bradley			
	For 1 Cask Winter Oil sold Nov 2. 1825		38.25	
	1 " Sum Jany 19. 1826		51. "	
	1 " Winter Feby 7. "		57.60	
	1/4th of		146.85	36.71
73	R M Barnard			
	For 1 Cask Winter Oil sold Nov 22. 1826.	1/4th		6. "
73	Sarah Varney of Boston			
	For 1 Cask Winter Oil sold Sep 13. 1826	1/4th		14.22
73	Shepherd & Chamberlain			
	For 1 Cask Sum Oil sold Jany 30. 1826	1/4th	3.87	85 67

New Bedford January 1828-

	62	Spermaceti Stock my South D^{r} to			
	16	Elisha Hathaway & Co			
		For 1 Cask pot ashes Sep 29. 1827		27.97	
		" 1 ditto Oct 7. "		19.37	
		" 2 ditto Nov 8. "		48.17	9551
	16	Elisha Hathaway & Co D^{r} to Sundry Acts			
	73	To John Bennett			
		For a dividend of 48½ per Act they rec^{d} from him July 9. 1827		12.06	
	49	To Interest Act^{s}			
		For balance of Interest due me		28.66	4072
	16	Elisha Hathaway & Co^{s} New Act D^{r} to			
	16	Their Old Account			
		For balance due me 1 Jany 1838			35367
Jany 21	68	Ship Indica D^{r} to Sundry Acts			
	63	Cash Act			
		p^{d} Benjn Rupell for 18 gals. Wine		15.75	
		p^{d} J Loring bill 4 3 Rivets 10 mo 25. 1827		5.75	2150
	52	To Benjamin Rodman			
		For 6 tons 18 cwt Iron hoops a $123 due 6 mo 7		848.70	84870
	75	To Chapman & Alden			
		For Sail makers bill due 4 mo 23		263.71	
		Less for 4 bolts Duck. boltrope &c		94.97	16874
	55	To Central Wharf			
		For Dockage		20.33	
	36	To William R West			
		For Bricks Lime & building fry works		58.62	
	44	To Charles Grinnell			
		For bill of 80 bbls Bef. due 22 May		737.15	
	43	To Rotches Wharf			
		For Dockage fitting Ship		73.45	
	19	To Willcox & Richmond			
		For Carpenters work, timber & plank		1420.12	
	28	To Dyre & Richmond			
		For Copper nails & Spikes & Cooler due 5 mo 19		854.45	316412
"	26	63 To Cash Act			
		p^{d} Capt B Dunbar freight p. Sloop Ann		45.40	
"	28	" Capt Tabor freight Sundries from N York		10.05	
Feby	2	" Philip Cannon Calkers bill		70.66	
"		" Jos. R Durham for work on Spars		10.50	13661
					433967

New Bedford January 1828

31	Benjamin Drew Dr to Cash		
60	p his 24 Jany on act calking Ship India		30 "
19	Willcox Richmond Dr to		
68	Ship India		
	For plank sold by them	15.32	
	" Ships Long boat	10. "	25 32
63	Cash Dr to William, John, & Benjamin Jun^r		
69	Cummings		
	Rec^d of them 26 Jany on a/c Ship Indias outfits		750 "
63	Cash Dr to David Anthony		
9	For my draft payable 16 March 1828		
	fav Jos Rotch & Co		1547 17
44	Charles Grinnell Dr to Cash		
63	p his 28 Jany on a/c	55. "	
	To Interest Act		
	For Interest on $55. 3 mo 17 ds	" 98	55 98
18	Fish Grinnell & Co Dr to Cash		
63	For my remittance of the following drafts		
	towards paying for one half of Ship India		
	Seth Russell & Sons on Sampson & Tisdale		
	at 5 ds sight dated 1 mo 28	320.50	
	Jos Rickerson on Fish Grinnell & Co		
	dated 1 mo 29 at sight	1679.50	
	Wm R Rotch & Co on Gideon Howland		
	dated 1 mo 28 at 60 ds from date	1000. "	3000 "
5	Bills Payable Dr to Cash		
63	p Note to Seth Russell & Sons 30 Jany		394 35
Jany 31 20	Gideon Howland Dr to Cash		
63	p his draft fav Sam^l Noyes dated 24 Jany		50 "
63	Cash Dr to Joseph Rotch		
70	Rec 31 Jany of Jos Rotch & Co on his act		
	for a/c of Ship India		2000 "

New Bedford January 1828

C5 C63	Bills Payable Dr to Cash pr Jany 31. Notes to Inº C Haskell	307.08		
	do Inº Coggeshall	1038.24		
	do Haydon Coggeshall	229.61	1574	93
C18 C62	Fish Grinnell & Cº Dr to Spermaceti Stock my 1/4 For 1/4 $1331.60 net proceeds 150 boxes Candles sent them 10 mo 26. 1826 as per their Sales dated 1 mo 17. 1827 - due 4 mo 6. 1827. . .	332.90		
	For 1/4 $2426.54 net proceeds 79 Casks Waste Oil sent them 11 mo 11. 1826. due 2 mo 5. 1827	606.63	939	53
C62 C5	Spermaceti Stock my Fourth Dr to William R Roth & Cº For this Amt due me from W R Roth & Cº charged to them on Candle works books $1200 of which is due for balance of Candle works and $300 towards Ship Indias outfits - - - - - - - - - - - -		1500	-
C70 C63	Joseph Roth Dr to Cash pr Him Jany 21		250	-
C19 C63	Willcox & Richmond Dr to Cash pr them on act Ship India Feby 5 - - - - - -		250	-
C5 C72	Bills Payable Dr to Bills Payable Took up my 1/4th of Note to Capt Henry B Gifford signed with W R Roth & Cº for which I gave Butler & Allen a due bill dated Feby 6. - - - - - - - - -		254	19
C63 C7	Cash Dr to Sloop Ann my Eighth Rec of Capt Allen 6 Feby. 1/8th of her earnings for 1827 - - - - - - - - - -		141	35
C36 C63	William R West Dr to Cash pr Him 7 Feby. bill against Ship India - - - - -		58	62
C72 C63	Bills Payable Dr to Cash pr my due bill to Butler & Allen - - - - - dated 6 Feby 1828		254	19

New Bedford February 1828

18	Fish Grinnell & Co Dr to Sundry Acts			
62	To Spermaceti Stock my Fourth			
	For Inv R Harwoods remittance from			
	Norfolk 6 mo 27. 1827		444.38	
	For 1/16 Invoice of Sperm Oil shipped			
	to London per Ship Columbia 9 mo 29 1827		151.40	
	For draft on Jno Harrison Charleston			
	11 mo 17. 1827		114.78	710 56
18	To New Act			
	For 3/8 Hs of Ship India which I have			
	given them credit for but which			
	they have not charged to me in their			
	account		3937 50	
				4648 06
18	Sundry Acts Dr to Fish Grinnell & Co			
18	New Act			
	For the following Sales which I have			
	charged to them but which they have			
	omitted giving me credit for in their Ac-			
	1/4 $400.70 Sales 11 casks W. Oil dec 3 mo 20. 1828		100.17	
	1/4 $892.18 Sales 20 casks do " 12 mo 25. 1827		223.05	
	1/4 $4227.35 Sales 500 boxes Candles " 8 mo 5. 1827		1056.83	
	For a draft charged to me which should			
	have been charged to Wm Roteh & Co			
	10 mo 1. 1827. for		1000. "	
	For a chest of Tea 1 bbl of Sugar charged			
	to me 12 mo 31. 1827. thro' mistake		24.25	2404 30
63	To Cash Act			
	For my draft 1 mo 18. 1827		1140.66	
	" Cash they p Capt Crocker 2 mo 15. 1827		14. "	
	" do p me in March 1827.	49.50		
	" do " in Apr "	120. "	169.50	
	" do " Tailors bill Apr "		33. "	
	" do " for Trees		2.87	
	" Interest on my Notes to Jos. Grinnell		81.78	
	" Cash they p Capt De Cost		31.76	
	" do p Capt Crocker in May		34.46	
	" My draft at sight 6 mo 30. 1827.		450. "	
	" Cartage 200 boxes Candles & pt of do		20. "	
	" 3/4 Hs prem. on Oil shipt to London		20.76	
	" Cash they p C J Grinnell		10	
	" Casting 70 casks Oil		17.50	
	" do 30 do 3/16 Hs		2.11	2027 70
				4432 "

New Bedford February 1828

18	Sundry Acts Dr to Fish Grinnell & Co		
	amount brought forward		4432 "
63	Cash Act		
	For bal. due on my Note to Jos. Grinnell	363.12	
	" 1 box Champaign Wine	12. "	
	" 1/4. 2 Hhds Madeira Wine sent out in Ship India Dec 1827	49.69	
	" prem. of Insurance on Spermaceti ships to Marseilles	61.25	
	" 1/4. 19 gals bad Oil return'd	3.32	
	" postages	1.92	491 30
68	Ship India		
	For amt their Act due 12mo 4. 1827		7769 30
49	Interest Act		
	For bal. of Interest due them 12mo 31. 1827		339 66
			13.032 26
18	Fish Grinnell & Co's Old Act Dr to		
18	Their New Act		
	For bal. transferred to New Act which agrees with their Act dated 12mo 31. 1827		16.724 48
18	Fish Grinnell & Co Dr to Interest Act		
49	For Interest on $24.95. Amt chd me in their Act for a chest of tea 66lb Sugar by mistake	1.90	
	For ditto on $1000 amt of a draft they chd to me which should have been charged to W.R. Rotch & Co	14.96	15 86
56	Henry Payson & Co Dr to Spermaceti Stock my 1/4		
62	For 1/4 net proceeds 47 casks Winter Oil as per their Sales dated 31 Dec 1827 dec 20 March 1828		374 43
58	Sundry Acts Dr to Samuel C Bunting		
17	S. C Buntings Sales White Lead		
	For net proceeds		239 33
63	Cash Act		
	For my draft favr. Jos. Rapsee 8mo 2. 1827	32.25	
	For Invoice Flour, Buck Wheat & Sugar per Sch Jane 12mo 1827	69.51	101 76
			341 09

void Entd pa 69

New Bedford February 1828

58 62	Samuel C Bunting D^r^ to Spermaceti Stock my Fourth			
	For 1/4 Sales 100 boxes Candles 7 mo 8. 1827			214 42
58 58	Samuel C Buntings New Act D^r^ to His Old Act			
	For balance due me Due Nov 28. 1828			1786 94
56 62	Henry Payson & C° D^r^ to Spermaceti Stock my Fourth			
	For whole proceeds Sales no 1. Nov. 19. 1826		898.07	
	For 1/4 Sales no 2 Nov 1826	242.76		
	Less error in ditto	1.83	241.93	
	For 1/4 do no 3 Nov 30. 1826		466.78	
	For 1/4 do no 5 Dec 11. 1826		349.42	
	For 1/4 do no 10 Dec 31. 1827		374.43	2330 63
56 62	Sundry Acts D^r^ to Henry Payson & C° Spermaceti Stock my Fourth			
	For 3/4 ths Sales no 1. being 1/2 Rotch Hs share			673 55
63	Cash Act			
	postage of letters			" 75
74	C. Crook of Baltimore			
	For Sales made him by Payson & C° bad debt he having failed		4.86	
74	Law & Harrison of Baltimore			
	For ditto ditto		12.34	
74	I & W Kincard of Baltimore			
	For ditto ditto		4.95	22 15
49	Interest Account			
	For balance due them Dec 31. 1827			157 22
				853 67
56 56	Henry Payson & Co's Old Act D^r^ to Their New Act			
	For balance due them as per their Act current dated Dec 31. 1827			890 84
62 72	Spermaceti Stock my Fourth D^r^ to Bills Payable			
	For 1/4 th of $4786.90 Amt my Note to sign'd with W R Rotch & C° dated Feby 1. 1828 at 6 months. for 7146 1/2 gals Sperm Oil pur- chas'd of him @ 65 ct. 6 mo Int added			1196 72

Inc Coggeshall

New Bedford February 1828

		Ship India Dr to Sundry Acts		
		To David R Greene		
		For Amt his bill of Liquor & Raisins dec 19 Apr	40.25	
	19	To Willcox & Richmond		
		For Amt their bill of trucking	68.41	
	37	To Ichabod Clapp		
		For Amt his bill of trucking	43.26	
	34	To Elisha Dunbar & Co		
		For Ship chandlery tools &c	526.22	
	43	To Nathan Taber		
		For Blacksmiths bill	782.36	1460 50
	63	To Cash Act		
		pd Benjn Butler carpenters work Feby 14	34.13	
		" H.P. Willis for smiths bellows	14. "	
		" Sundry labourers as per Mem. book dec 11 mo 15 1827	140.62	188 75
	38	To Enoch Horton		
		For baking 120 bbls Flour 28/ dec 5 mo 24	160. "	
	15	To William R Rotch & Co		
		For Amt their bill dec 3 mo 1	450.05	
	62	To Spermaceti Stock my Fourth		
		For Casks. Candles &c dec 6 mo 23 bbls 27.30 for bills in my Fourth 874.60	722.30	
	31	To Benjamin Drew		
		For Amt his bill of Calking of James Drews & George Casks	196. "	1528 35
July	1 63	To Cash Act		
		pd Caleb Jennys bill of Leather 79.46		
		discount 4.46	75. "	
		" Peter Barney for a basket	" 50	
		" Jacob Parker for grindstone	7.70	
	20	" Abm Barker for Cheese & dried Apples	44.45	
		" D Sullings for a Cabin Stove	4.50	
		" Wm H Parker for Thos Preston's		
		outfit on of the seamen 114.25		
		Less discount for Cash 2.28	111.97	
	23	" Baker & Briggs surveying sheathing boards	1.08	245 20
	40	To Francis Taber & Son		
		For their block makers bill 224.36		
		Less discount on $217.61 @ 10 p.c. 21.76	202.60	
	76	To Abraham Shearman & Co		
		For Oriental Navigator & blanks	30.20	232 80
				3655 60

New Bedford February 1828

C20 C15	Gideon Howland Dr To William R Roth & Co			
	For my remittance of W R Roth & Co's draft favr Gideon Howland payable 31 Dec 1827. for balance G Howlands act forwarded 5 Feby 1828			380 46
C63 C33	Cash Dr To Store in Cwith Cornl Grinnell Junr			
	Rec 15 Feby of James Rupell for Storage of 89 bbls Oil in 1826			6 23
C39 C63	Read & Thornton Dr To Cash			
	pd them in full Jany 7. 1828			46 56
C31 C63	Benjamin Drew Dr To Cash			
	pd him 19 Feby balance of act			146 "
C59 C34	Expense Act Dr To Elisha Dunbar & Co			
	For 10 cords 7 feet Oak Wood @ $5 1/2 for family use			59 81
Feby 21 C63 C68	Cash Dr To Ship India			
	Rec of Geo. Tyson for an old Camboose This Camboose was taken in being good for nothing			22 "
C18 C18	Fish Grinnell & Co Dr To Sundry Acts To New Account			
	For 3/8 ths of Ship India which I have given them credit for, but which they have not charged to me in their record at date 12mo 31. 1827		3937.50	
C49	To Interest Act			
	For Interest due me as per their a/c Past 39.60 Less charged to them	15.86	23.74	3961 24
C18 C59	Sundry Acts Dr To Fish Grinnell & Co			
	Expense Act			
	For Cannister of Tea 4 box Segars		24.25	
C18	New Act			
	For my remittance see page 65, which is credited in their record a/c 12mo 31. 1827		3000. "	3024 25

New Bedford February 1828.

18	Fish Grinnell & Co. Old Act D.r to		
18	Their New Act		
	For balance due them as per their accot rendered dated 12mo 31. 1827.		14304 82
18	Fish Grinnell & Co. D.r to		
62	Spermaceti Stock my Fourth		
	For 1/4th $1875.79 Net proceeds 197 boxes refined Spermaceti due 1mo 19. 1828	468.95	
	For 1/4 $1020.40 Amt remitted by J H Field of New Orleans to them	255.10	724 05
75	Sundry Accts D.r to Reuben Russell		
68	Ship India		
	For Amt his bill of Casks due 6mo 23	1031.89	
54	Merchandize		
	For 6 ground tier casks returned from Ship India gauging 1177 gals @ 9/- due 6mo 23	56.04	1087 93
29	John C Haskell D.r to		
33	Store in C with Corn & Grinnell Jun.r		
	For rent of Cellar from 5 July 1827 to 1 March 1828. 8 months say @ $30 per year		20.
56	Henry Payson & Co. D.rs to		
62	Spermaceti Stock My Fourth		
	For 1/4 $864.90 Net Sales 100 boxes Candles due 4 Jan	216.22	
	For 1/4 $1063.35 net Sales 20 Casks Winter Oil due 21 May	265.84	482 06
75	Chapman & Alden D.rs to		
33	Store in C with Corn & Grinnell Jun.r		
	For rent of Loft of S Store occupied by the two Hitches Sail makers, from 27 Nov 1827 to 27 March 1828. 3 mo @ $35		8 75
1	Ship Timoleon D.r to		
33	Store in C with Corn & Grinnell Jun.r		
	For rent of Riggs left in 1826		5.

New Bedford February 1828

	68	Ship India Dr to Cash			
Feby 26	63	pd Jas B Coggeshall caulkers bill	20.50	20	50
	47	Cornelius Grinnell Junr Dr to			
	33	Store in Co with Corn Grinnell Junr			
		For one years rent of 1/2 Store of P Gray			
		from 1 March 1826 to 1 March 1827		150	"
	33	Store in Co with Corn Grinnell Junr Dr to			
		Sundry Accounts			
	47	To Cornelius Grinnell Junr			
		For 1/2 balance of that Acct	148.76		
	24	To Mechanic Store my half			
		For 1/2 bal. ditto	148.75	297	51
	47	Cornelius Grinnell Junr Dr to			
	62	Spermaceti Stock my Fourth			
		For 1661 Sum Oil rec Nov 13. 1826			
		32 1/2 nt gals 070 cs	22.75		
		Interest on $22.75 to 1 March 1828. 11 ms	1.25	24	"
	47	Cornelius Grinnell Junr New Act Dr to			
	47	His Old Act			
		For balance due on transfer to New Act		25	24
	68	Ship India Dr to Cash			
	63	pd Reuben Rupell bill wash heading		11	92
	19	Willcox & Richmond Dr to Merchandize			
	54	For 1648 fat Merch. bones @ $11	18.12		
		1220 " Refuse do @ $7	9.94	28	06
		Surveying			48
	68	Ship India Dr to Cash			
	63	pd Chas Grinnell Dec 1. 1827 for 2155 Merch			
		bones @ $11	23.71		
		surveying do	35	24	06
Feby 28	68	Ship India Dr to Cash			
	63	pd Benja Gage caulkers bill		41	12
	63	Cash Dr to Sloop Traveller my Eighth			
	7	Rec of Capt Crowell in March 1827			
		2 bbls Flour @ $6. omitted		12	"

New Bedford February 1828

63	Cash Dr to Samuel C Bunting			
58	For my draft favr W R Rotch & co dated			
	28 Feby at 10 ds after date			500 "
18	Fish Grinnell & co Dr to			
62	Spermaceti Stock my Fourth			
	For 3/16ths net proceeds 30 Casks crude			
	body Oil shipped to London 27 Sept			
	1827 per Ship Columbia due 11m 24. 1827			446 96
5	Bills Payable Dr to Cash			
63	For the following Notes paid at the time			
	they were due. but omitted being entered.			
5	Note to G. Rupell dated	Dec 1825	1000. "	
5	do to B Rodman	Jany 1826	1137.50	
5	do to Jo Rotch	May 1826	800. "	
5	do to W R Rotch & co	Sept 1826	500 "	3437 50
5	Bills Payable Dr to Sundry Acts			
	For payment of Notes to Jn Osborn as per a/c 31			
63	To Cash A/c			
	p/on a/c of Notes to Jn Osborn			1920 12
72	To Bills Payable			
	For 1/4th of 3 Notes for $1000 each to Jn			
	Osborn dated 5 July 1827. payable on demand			
	sign'd joint by with W R Rotch & co			
72	my 1/4 of each Note is $250		750. "	
72	1/4 of $1388. amt of Note of same date		347. "	
72	1/4 of $500 same date to Grafton Norton		125. "	1222 "
				3142 12
34	Elisha Dunbar & co Dr to Bills Payable			
72	For my Note dated 10 Dec 1827. at 6 mos			
	for amt their bill against Ship India			526 22
41	Sundry Acts Dr to Gray & Kendrick			
68	Ship India			
	For their bill of Oakum		5.20	
59	Apense A/c			
	For their bill of Sundries		24.97	30 17
34	Elisha Dunbar & co Dr to Spermaceti Stock my 1/4			
62	For bal. their Acct on Candle works books			
	as passed by me			653 29

New Bedford March 1828

41	Gray & Kendrick D^r^ to Sundry A^cs^			
15	To William R Rotch & C^o^			
	For amt their bill against G & Kapuma			
	by me		70.21	
	to a/c Int^t^ on d^o^		70	70.91
24	To Mechanic Store my half			
	For half rent of s^d^ Store one year from			
	1 March 1827 to 1 March 1828			75.
62	To Spermaceti Stock my fourth			
	For bill as per Candle works books			114.09
49	To Interest A/c			
	For to a/c Int^t^ on bal^ce^ of A/c		2.48	
	Less credited to R Rotch & C^o^		70	1.78
41	To Philip Gray			
	For amt his Act transferred		18.93	280 71
50	Bills Receivable D^r^ to Gray & Kendrick			
41	For their Note dated 3 March at 60 days			
	for bal. of Act			250 54
36	Henry Payson & C^o^ D^r^ to Interest A/c			
49	For error in their Act rendered Dec^r^ 31. 1827			6 67
19	Willcox & Richmond D^r^ to Cash			
63	For amt they rec^d^ of Cyrus Ship Independence			
	for 8/6 feet 2½ in. plank @ $112		91.39	
	p^r^ Them 4 March balance of Act		371.82	463 21
68	Ship Indies D^r^ to Cash			
63	For diff. between the cost of 2½ inch plank			
	bot for her, but not used for her. & the			
	amt they sold for			15 22
34	Sundry A/c D^r^ to Elisha Dunbar & C^o^			
59	Expense A/c			
	For amt their bill groceries for family		25.34	
63	Cash A/c			
	Rec^d^ of them 3 m^o^ 4		585.75	611 09
Mar. 4 68	Ship Indies D^r^ to Cash			
63	p^r^ M^r^ Grews board			16 27

New Bedford March 1828.

f74 f58	B Hains of Philadelphia Dr to Samuel C Bunting		
	For ¼ th Amt of Oil sold him by S C Bunting 17 Oct 1827. which was not paid he having failed due 3 mo 17. 1828		16 12
f41 f62	James Bosworth Dr to Spermaceti Stock my Fourth		
	For balance due from him on Candle works books assumed by me		109 38
f59 f41	Expense Act Dr to James Bosworth		
	For Amt his shoemakers bill to Aug 7. 1827.		109 68
Mar 18 f68	Ship Indica Dr to Cash		
f60	pd Luke Tobey carpenters work on Spars		19 69
" 19	pd Paul Barney bill of Hose		49 95
			69 64
f72 f63	Bills Payable Dr to Cash		
	pd Note to Geo. Howland dated Dec 1827 3 ms		227 50
f63 f15	Cash Dr to William R Rotch & Co		
	Rec of them 22 Mar on a/c Ship Indias outfits		500 "
f63 f56	Cash Dr to Henry Payson & Co		
	For my draft dated 23 March 1828 at sight favr Jn R Harwood		49 18
f63 f50	Cash Dr to Bills Receivable		
	Rec for Gray & Kendricks Note dated 3 March 1828 at 60 ds discounted 23 March at Bedford Com Bank		250 54
f63 f15	Cash Dr to William R Rotch & Co		
	Rec of them 26 March on a/c Ship Indias outfits		600 "
f72 f63	Bills Payable Dr to Cash		
	pd my Note to Davis Chase 26 march	500 "	
f72	pd do to A & J Bourn "	35 "	
f72	do do to Jn Osborn 10 April	347 "	
f5	do do to Stephen Potter 1 "	412.99	
f5	do do to J Russell Jon 30 March	398.21	1693 20

New Bedford April 1828

f68	Ship Indian D^r^ to Cash			
Apr 17 f63	p^r^ Jon^a^ Houlands bill of Exc^e^			52 12
f63	Cash D^r^ to David Anthony			
f9	For my draft favr W C Nye dated Apr 1 at 60 d^s^ drawn by W R Rotch & Co by my order during my absence			500 "
f58	To Samuel C Bunting			
	For his draft on W^m^ Rapelje Esq^r^ at 3 days sight dated Apr 7			430 70
				930 70
f62	Spermaceti Stock my Fourth D^r^ to Sundry Acts			
	For 1774 1/2 gals Sperm Oil purchas'd of Philip Gray			
f63	To Cash p^r^ P Gray		90.33	
f72	To Bills Payable			
	For 1/4 th of Note to P Gray dated 15 Apr 1828 at 4 mo^s^ sign'd jointly with W R Rotch & Co		189.28	279 61
f62	Sundry Acts D^r^ to Spermaceti Stock my Fourth			
f18	Fish Grinnell & Co			
	For 1/4 $1943.05 Sales 230 boxes Candles due 7 Feby. 1828		485.76	
	For 1/4 $1560.22 Sales 90 Casks Strain'd Oil due 5 June. 1828		390.05	875 81
f58	Samuel C Bunting			
	For 1/4 $823.22 Sales 22 Firkins Winter Oil due 8 m^o^ 28. 1828			205 80
				1081 61
f63	Sundry Acts D^r^ to Cash			
f72	Bills Payable			
	p^r^ Note to Weston Houland 19 Apr.		211.38	
f49	Interest Act			
	p^r^ Int on ditto		2.74	214 12
f62	Sundry Acts D^r^ to Spermaceti Stock my Fourth			
f18	Fish Grinnell & Co			
	For 1/4 $1099.23. Sales 30 Casks Sum Oil due 10 m^o^ 6. 1827		274.81	
	For 1/4 $3621.81. Sales 100 " ditto due 3 m^o^ 26. 1828		905.45	1180 26
f36	Henry Payson & Co			
	For 1/4 $1427.17 Sales 40 C. W. Oil due 20 Nov. 1828			357 79
				1537 05

New Bedford April 1828

		Fish Grinnell & Co Dr to	
	18		
	67	Cargo of Ship Timoleon First voyage	
		For net proceeds 336 bags Coffee, sold by them for act of the Owners & crew of Ship Timoleon, as per their Sales dated 4 mo 10. 1828 - Due 7 May 1828	3722 51
Apr 25	68	Ship India Dr to Cash	
		pd James Durfee blacksmiths biw	169 76
	37	Ichabod Clapp Dr to Cash	
		pd his biw trucking against Ship India 14 March	43 26
		Fish Grinnell & Co Dr to	
	18		
	62	Spermaceti Stock my Fourth	
		For 1/4 th $1030.93. Amt of a remittance to them by J H Field of New Orleans Due 6 mo 29	257 73
		Cash Dr to William R Roth & Co	
	15	Rec of them 30 Apr on act	200 "
	28	Dyre & Richmond Dr to	
	49	Interest Account	
		For Interest on $1030.47. from 19 Nov. 1827 to 19 Jan 1828 - 7 months	36 06
	68	Ship India Dr to Cash	
		pd Wm Coffin for 5 whale boats 1 old hand ditto. boat boards, timber &c due 23 Apr	331 71
		Cash Dr to David Anthony	
	9	For my draft dated 5 May at 30 days Jas. W R Roth & Co	500 "
	43	Nathan Taber Dr to Bills Payable	
	72	For my Note dated 5 May at 60 days on act his biw against Ship India	225 "
	24	Ship Stephanie Dr to Ship India	
	68	For 269 lbs sheathing Copper a 26 cts	69 94
		6 mos credit from 5 mo 5	2 09
			67 85

New Bedford May 1828

P43 P72	Nathan Taber Dr To Bills Payable To my Note dated 8 May at 90 days for balance of act		5536
P68	Ship Indica Dr To Cash pr Nehemiah Leonard for Cod Fish & Salt 9 May		3550
P14	William Hathaway Dr To Cash pr Shin 12 May on a/c Sale of Ship Timoleons Coffee by Fish Grinnell & Co		310.
P18	Cash Dr To Fish Grinnell & Co To my draft at 30 ds dated 12 May favr W R Rotch & Co		1500.
void ent'd above	Sundry Acts Dr To Cash William Hathaway pr Shin 12 May on Act Sale of Ship Timo- leons Coffee by Fish Grinnell & Co	310.	
P27	Manasseh Kempton pr Shin 13 May on Act ditto	155.	
P5	Cash Dr To William R Rotch & Co Rec'd them 13 May on Act		450.
P52 P32	Benjamin Rodman Dr To Ship Minerva my Fourth To 1/4th of my Interest in Ship Minerva Cargo sold him 10 Nov. 1827. as she sailed from New York for Rio de Janeiro 10 June 1827 viz 1/4 Ship Minerva at New York before taking in her cargo valued at $5000	1250.	
	1/4 Amt Fish Grinnell Co's disbursments advance in wages to crew pr $1185.30 cash 10 mo 13 1827	296.32	
	2/7ths cost of Cargo. whole $10.776.37 due 10 mo 13. 1827	3078.97	
	as per Mem. sign'd by B Rodman 1/4 th of	4625.29 is	1156 32

New Bedford May 1828

		Ship Indica D^r^ to Bills Payable		
C68 C72		For my Note to W H Allen dated 30 Jany. 1828 at 6 months for Charles Marquess outfits		135 "
16 May	1	Ship Timoleon D^r^ to Cash p^d^ Capt Crosby order for J W. Williams of New London for 400 lbs Tow Lines 21 c. supplied Ship Timoleon on the Brazil Banks from Ship Ann Maria		68 "
C22		Eltweed Tallman D^r^ to Cash p^d^ him 16 May on a/c Sales Ship Timoleon Coffee &c Fish Grinnell & Co		300 "
C72		Cash A/c D^r^ to Bills Payable For 1/4 th of a Note signed jointly with W R Rotch & Co dated 16 May to James Arnold payable on demand with Interest for $6000. it being for Oil purchased of him 8 mo 25. 1826. the old Note is taken up & Interest paid to 16 th May 1828 — 1/4 th of $6000 is		1500 "
C68 C44		Ship Indica D^r^ to Sundry Acc^ts^ To Bennet Willcox & Co For Camboose pipe & tin ware	16.33	
		Less for a Cabin Stove taken for Brig Minerva — dew 1 mo 15	8. "	8.33
		To Cash p^d^ Bowne & Co for 1 boat Rigging 1 mo 15		4.25
C23		To Owners of Sloop Traveller For 170 lbs Cordage @ 13 c	22.10	3068
C50 C28		Bills Receivable D^r^ to Dyre & Richmond For their Note dated 30 April 1828 payable 19 th June 1828 for bal. of Acct		25834
C68		Ship Indica D^r^ to Cash p^d^ Jn^o^ A Parker for an old Hoe, Joints cork Stub. which was borrowed to fill water & carried off in the Ship		3050

New Bedford May 1828.

C67 C72	Cargo of Ship Timoleon first voyage Dr to Bills Payable		
	For my Note to Bedford Com Insurance Co dated 13 August 1827 for $5.800. insured on Coffee per Brig Plant At 1½ p.c from Rio de Janeiro to N York		88 00
C12	Cash Dr to Gilbert Russell Deposited by him at Bedford Com Bank to my credit 23 Apr		500 00
C1 C52	Ship Timoleon Dr to Benjamin Rodman		
	For 1 ton 10 cwt 2 Q Iron hoops @ $125 p ton rec 6 mo 6. 1826. the bill was not rendered & was omitted in last amount 6 mo Credit. due 12 mo 6. 1826		187 50
C32	Ship Minerva my Fourth Dr to Sundry Accts		
C51	To Adventure p.r Ship Minerva No One For balance that at transfered	790 32	
C51	To Adventure p.r Ship Minerva No two For balance that at transfered	276 14	
		355 46	
C17 C32	Adventure to Bilboa Dr to Ship Minerva my Fourth For balance that at transfered		138 55
C44 C72	Charles Grinnell Dr to Bills Payable For my Note dated 24 May at 60 days for balance of Act		681 49
C33	David R Greene Dr to Cash p.d him 21 May. Amt Ship India bill		40 25
C18 C62	Fish Grinnell & Co Dr to Spermaceti Stock my Fourth For ¼ th $770.18 Sals 20 casks Winter Oil due 10 mo 25. 1828		192 55
C47	Cash Dr to Cornelius Grinnell Junr Rec of him in full in March 1828		25 24

New Bedford May 1828

May 21 | 1 | Ship Timoleon D^r^ to Cash
p^r^ Capt Coop's order to Sam^l^ Rodman
in fav Canus Ship Maryland for
Supplies on Brazil Banks in Dec 1827 . . . . . 57"

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18 | 62 | Fish Grinnell H. D^r^ to
Spermaceti Stock my Fourth
For 1/4 th 1248. 91 Lbs 160 boxes Sperm
Candles dec 312 23

---

68 | Ship India D^r^ to Cash
p^r^ Coombs Crocker bill. Sale &c 105

---

55 | Central Wharf D^r^ to Sundry Acc^s^
12 | To Gilbert Russell
For 1/8 th of Wharfage of Ship India. . 2.54
dec 21 May
64 | To Profit & Loss
For 1/8 ditto 2.54 5 08
To Cash
p^r^ Coombs & Crocker balance 15 25
20 33

Cash D^r^ to Bills Payable
72 | For 1/4 th of a Note to James Arnold signed
jointly with W R Rotch & Co for $4000
payable on demand with interest 1/4 th is . . . 1000"

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18 | Fish Grinnell H. D^r^ to Sundry Acc^s^
21 | To James Durfee Jun^r^
For 3 blubber hooks 25 3 lbs @ 15 cts . . 37 95
To Cash
p^r^ cartage . . . . . " 25 38 20
dec 29 May sent p^r^ Brig Rodman

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31 May | 72 | Bills Payable D^r^ to Cash
p^r^ Note to Thos Nye dated 28 Sept 1827
at 8 months 354 92

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13 | Ship Parnaso D^r^ to Cash
p^r^ 3 Luns Owen Hillman pilotage from sea 23.18
" " Clifford Dunham ditto . . 25."
" " Entering at Custom house . . 18.13
" " Capt Mosher pilotage to wharf . 5." 71 31

New Bedford June 1828.

	Cash Dr to William C Nye		
J39	Rec of him 9 June on at Ship Parnassos cargo of whale Oil sold him		1200 "
	Ship Timolcon Dr to Ship Parnasso		
J1 J13	For 4 Lances @ $1 + 1 Spade $1.60 Supplied her at Sea in Feby. 1827. due 6 mo9		5 60
	Casta Dr to Sundrys Acs		
J13	To Ship Parnasso		
	Rec of Capt Covell for articles sold from the Ship on the voyage	40."	
J23	To Ship Parnassos Cargo 4th voyage		
	Rec of Capt Covell for Oil sold at St Catharine	216."	256 "
J72	Bills Payable Dr to Cash		
	pr Note to C Hunter & Co 13 June		526 22
J13	Ship Parnasso Dr to Cash		
	pr Chas Grinnell Act for discharging Ship	119.92	
J13 J38	Ship Parnasso Dr to Enoch Horton		
	For 715 lbs Bread @ 4 cts for the same quantity supplied Ship Parnasso by Ship Martha at Sea.		28 60
J38	Enoch Horton Dr to Cash		
	pr him in full 16 June		188 60
J52	Merchandize Dr to Benjamin Rodman		
	For freight of white lead & sundries pr Brig Industry from Phila in May 1827.		4 30
J20 J62	Gideon Howland Dr to Spermt Stock my Fourth		
	For 1/4 N$ 206.43 net pds 1166 Whites & 1016 Straits Oil due June 1. 1828		51 60
J18 J62	Fish Grinnell & Co Dr to Spermt Stock my Fourth		
	For 1/4 $1005.03 J H Fields remittance from New Orleans due 6 mo 2. 1828		251 26

New Bedford June 1828.

	Cash Dr to Fish Grinnell & Co		
p 18	For my draft favr Los. Ritchson Cashr dated 16 Jun at 5 ds for		2600 "
	Cash Dr to Wm Inc & Benjn Cummings		
p 69	Rec of them 20 Jun on a/c Ship Indias outfit		779 65
	Cash Dr to Sundry Acts		
void 68	To Ship India		
Ent p. 61	Rec of W & Nye for boat davits		
p 13	To Ship Parnaso		
	Rec for 2 bbls Oil 58 gls @ 25 cts	14.50	
	of W & Nye 20 Jun		
p 1	Ship Timoleon Dr to Cash		
	pd for getting the Ship to Wharf & Sundry labour discharging		50 33
	Rec of J. Howland Jur Co 21 Jun 1828 Gilbert Russells Share of Ship Richmonds whale Bone 2964 18 gross wt stowed in the Cellar of his old house under Howes store		
p 18	Fish Grinnell Co Dr to Spec Stock my Fourth		
p 62	For 1/4 of 3860.48 net proceeds 45 casks crude Sperm Oil Shipd to London per Ship Corinthian due 3 d May 1828		965 12
p 13	Ship Parnaso Dr to Cash		
	pd Chas Grinnell 23 Jun bill of labour		5 "
p 18	Fish Grinnell Co Dr to Spec Stock my Fourth		
p 62	For 1/4 of 309.02 net pd 4 Cases Candles due 12 mo 15. 1828		77 26
p 13	Ship Parnaso Dr to Cash		
	pd Davis Chas Coopering Oil		35 17
p 68	Ship India Dr to Sundry Acts		
p 26	To George Brayton		
	For 425 bbls 17 1/2 gals new casks @ 8/3	585.02	
p 36	To Williams Russell Junr		
	For his painters bill	215.34	
p 21	To Ivory H Bartlett		
	bal his bill deducting Stow ballast	10.02	810 38

New Bedford June 1828

C68	Ship India D^r To Sundry Acts			
C49	To Interest Act			
	For balance of Int due me 6 mo 23. 1828		417.60	
C53	To Commission Act			
	For Comm^n $22540 = sailors outfits deducted		563.50	981 10
C68	Sundry Acts D^r To Ship India			
	For balance Int Act due me 23 June 1828		24025.27	
C60	Joseph Grinnell			
	For 1/4th balance		6006.32	
C15	William R Rotch Jr^o			
	For 1/4 th ditto		6006.32	
C69	Wm Inc^s & Benj^n Cummings			
	For 1/8 th ditto		3003.15	
C12	Gilbert Russell			
	For 1/8 th ditto		3003.16	
C70	Joseph Rotch			
	For 1/8 th ditto		3003.16	
C71	Ship India my Eighth			
	For 1/8 th ditto		3003.16	24025 27
C1	Ship Timoleon D^r To Cash			
	p^r Pilotage from sea	22.75		
	" entering at Custom House	32.96		5571
June 27 C13	Ship Panapo D^r To Cash			
	p^r Abm Howland carpenters bill			28 90
C68	Ship India D^r To Griffin Barney			
45	For balance due him for Cordage over the quantity of Hemp delivered him			827 31
C72	Sundry Acts D^r To Bills Payable			
C71	Ship India my Eighth			
	For prem. of Insurance from New York to N Bedford in Sept 1827 on $1375 @ 1/2 p^c & Policy 50 ^c	7.38		
C69	Wm Inc^s & Benj^n Cummings			
	For ditto on their 1/8 of Ship India	7.37		1475
C1	Ship Timoleon D^r To Cash			
	p^r Fuller prem. for Insuring a Spermaceti			7 "

New Bedford June 1828

	10	Capt Lathrop Crosp Dr To Cash		
		p[r] him on Act 30 June		1200 "
	16	Cornelius Grinnell Dr To Cash		
		p[r] him on Act 30 June		1000 "
void Ent pa 72	75	Merchor Dr To Reuben Russell		
		For 6 pounds tin Casks left of Ships Indias Casks & taken by me 1177 gals 9/-		56 04
	75	Reuben Russell Dr To Cash		
		p[r] him July 1. balance of Act		1087 93
	30	William P Grinnell Dr To Cash		
		p[r] him on Act Ship Panama for whale voyage 1st July		600 "
	13	Ship Panama Dr To Sundry Acts		
	43	To Rotches Wharf		
		For dockage & Wharfage to 3 July	61.15	
		To Cash		
		p[r] W P Grinnell bill of Storage	5. "	
		p[r] Chas Grinnell ditto	3. "	
		" 6. Ship Leonidas for bread supplies at Sea July 5.	19.76	27.76 8891
	27	Menasseh Kempton Dr To Cash		
		p[r] him 8 July on Act		300 "
11 July	29	Lysander Washburn Dr To Cash		
		p[r] him on Act Mus Days in Ship Timoleon		400 "
12. "	75	William H Fependen Dr To Cash		
		p[r] him on Act his mus days in Sh. Timoleon		749 "
14	1	Ship Timoleon Dr To Cash		
		p[r] Geo. Howland Capt Crosp's order for supplies from Ship Ann Alexander at Sea		905
12	"	" Philip Bailey for Labour	8.50	
		" Ishmael Tripp. d[o] & W Reyard 50 c[s]	8.50	
		" A C Hara d[o]	10.50	27 50
				36 55

New Bedford July 1828

10	Capt Latham Crosb Dr to Cash pd him on act 16 July	200 "	
49 38	Interest Act Dr to Joseph Ricketson To Interest on $169.23 from 11 mo 22. 1826 to 7 mo 18. 1828 - 1 yr - 7 mo - 26 ds.	6.87	
38	Joseph Ricketson Dr to Cash pd him 18 July in full		76 13
2	Ship Timoleon Dr to Cash pd I Baker's bill of labour, cleaning Ship &c 18 July	12.50	
13	Ship Parnasso Dr to Cash pd Jas Munro Shipping Ship &c		25 69
57 1	Ship George Porter Dr to Ship Timoleon For 13 old bbls @ 25 s deliv'd 21 July		3 [illegible]
	Sundry Act Dr to		
23	Cargo of Ship Parnasso's Fourth Whale voyage		
39	William C Nye For 35 7/8 gals Whale Oil @ 25 s	892.50	
44	Charles Grinnell For 1626 gals Whale Oil @ 25 s	406.50	
46	Cornelius Grinnell For 1439 gals Sperm Oil @ 60 s	863.40	
15	William R Rotch & Co For 3/4 hhs of 7027 gals Sperm Oil @ 60 s turn'd in to Candle works	3162.15	
62	Shelton & Stark Dr 1/4 Do 1/8 For 1/4 hhd ditto	1054.05	
18	Fish Grinnell & Co For net proceeds Sales of Whale Bone	2643.54	17059 14
23	Cargo of Ship Parnasso's Fourth Whale voyage Dr to Sundry Acts		
53	To Commission Act For My Com on $17275.14 proceeds of the cargo	414.21	
	To Cash Act For Sundry Charges on the cargo	186.10	60031

New Bedford July 1828.

C23 Cargo of Ship Parnaso's Fourth Whale voyage
D°to Sundry Acts

" To Cash Act
p° the crews lays as per settlement of the
voyage see Whalemans Ledger ---- 5256 13

C46 To Cornelius Grinnell
For 4/16 th balance of the voyage 2854.68

C60 To Joseph Grinnell
For 3/16 ths ditto ---- 2141.-

C60 To Moses H. Grinnell
For 3/16 ths ditto ---- 2141.-

C42 To Thomas Nye
For 2/16 ths ditto ---- 1427.34

C61 To Ship Parnaso my Eighth
For 2/16 ths ditto ---- 1427.34

C44 To Charles Grinnell
For 1/16 th ditto ---- 713.67

C30 To William P Grinnell
For 1/16 th ditto ---- 713.67 11418 70
due 6 mo 14. 16674 83

C3 Cash D°to Ship Parnaso
Rec° of the crew for Mod. chest. Fitting
discharging, & cleaning Ship ---- 261.-
For this Amt of charges on the cargo as per
settlement of the voyage ---- 112.60 373 60

C58 Samuel C Bunting D°to Cash
p° Capt Osborn of Edgarton for 378 gals
Whale Oil & 22 cs. which was omitted
thro' mistake in the purchase I made for
him at Edgarton in June 1827 ---- 86 94

C2 Ship Timoleon D°to Cash
p° Davis chase Coopering Oil ---- 6 42

C21 James Durfee Junr D°to Cash
July 28 p° him in full ---- 37 95

C16 Elisha Hathaway & Co D°to Spec Stock my Fourth
C62 For 1/4 & 3649.56 Sals 184 Casks Sp Oil due 24 Sep 912.39
1/4 & 1026.53 Sals 50 do due 26 Sep 256.63 1169 02

New Bedford July 1828

67 Sundry Acts Dr To Cargo of Ship Timoleons First voyage

2 Ship Timoleon

For sundry charges for outfits at Rio de Janeiro in 1827 taken from Jas Birckhead Hes Acct 1563.010 Millreis @ 77 cts p Millreis 1203.51

For Sundry charges for ditto second season in 1828 852,472 Millreis @ 68 cts 579.68 1783 19

" Cash Account

Rec of Capt Cross a Bill of Exchange on the Secretary of the Navy for 8000. "

Rec of ditto in Doubloons & Patriot dollars sold in Boston 1049879 18498 79

14 William Hathaway

For 6369 gs Sperm Oil @ 60 cts Less 3 pr Ct 370.16

1687 nett lbs Whalebone @ 25 cts due 1 July 421.75 791 91

22 Elkanah Tallman

For 6379 gs Sperm Oil @ 60 cts 3 pr Ct off 370.74

1687 lbs nett Whale Bone @ 25 cts 421.75 792 49

10 Capt Latham Cross

For 1115 gs Sperm Oil @ 60 cts 3 pr Ct off 648.93

2953 nett lbs Whale Bone @ 25 cts 738.25 1387 18

12 Gilbert Russell

For 3375 nett lbs Whale Bone @ 25 cts 843 75

37 Manasseh Kempton

For 844 nett lbs Whale Bone @ 25 cts 211 "

15 William R Roth & Co

For 3/4ths of 5266 gs Sperm Oil @ 60 3 pr Ct off 2298 60

62 Spec Stock my Fourth

For 1/4th of 5266 gs Spm. Oil @ 60 cts 3 pr Ct off 766 20

51 Whale Bone Speculation in Co with W R Roth & Co

For 9704 nett lbs Whale Bone @ 25 cts 2426 "

29799 11

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67 Cargo of Ship Timoleons First voyage Dr To Sundry Acts

53 To Commission Act

For my Com on $ 43521.62 pd for the cargo 1088.04

10 To Capt Latham Cross

For 1 pr Ct for Amt of Specie brot from Rio 105 "

" To Cash Act

pd Sundry charges as per settlement of the voyage } 173.69 136673

Less Insurance charged pr 81 88 "

137873

New Bedford July 1828

57	Ship Grand Turk Dr To			
2	Ship Timoleon			
	For 9 sec'hand Casks gauging 151 0gs 265 cs			
	6m' from 21 July			31 15
51	Sundry Acts Dr To Whale Bone Speculation			
15	William R Rotch & Co			
	For half Speculation		1213."	
51	Whale Bone Speculation my half			
	For half ditto		1213."	2426"
15	William R Rotch & Co Dr To			
51	Whale Bone Spec[n] my half			
	For half net Sales to Chas Morgan			1442 64
15	Sundry Acts Dr To William R Rotch & Co			
72	Bills Payable			
	For my 1/4 th of 3 Notes to Ex Osborn & for me			
	3 Notes each 250 dolls		750."	
49	Interest Act			
	For 1/4 th Interest on ditto		48."	
-	Cash Act			
	For Cash rec[d] of them 30 July		1225."	2023"
2	Cash Dr To Ship Timoleon			
	For am[t] rec[d] of the crew for getting & dis-			
	charging Ship. Med. chest. getting Ship			
	to Wharf & cleaning Ship		353."	
	Hospital money, pilotage in dock			
	& labour discharging. ch[d] to the cargo		49.38	402 38
10	Latham Cross Dr To Cash			
	p Phin on act 31 July			200"
-	Cash Dr To Ship Timoleon			
2	Rec[d] of D R Green for Capt Covells order			
	for supplies for Ship Sally Ann at Sea			12"
2	Ship Timoleon Dr To			
62	Spermaceti Stock my fourth			
	For am[t] her bill on Candle works books			23 05

New Bedford July 1828

	67	Cargo of Ship Timoleons First voyage Dr to Sundry Accounts		
	10	To Capt Latham Cross For amt his Lay 1/16 of $42154.89		2634.68
	"	To Cash Act pr the crews lays as per settlement of the voyage in Whalemens Ledger	10487.03	13121 71
	12	To Gilbert Russell For 1/4th bal. say 1/4 of $29033.18 due 3 mo 22 1828		7258.29
	14	To William Hathaway For 1/8 ditto	"	3629.15
	22	To Elkanah Tallman For 1/8 ditto	"	3629.15
	15	To William R Rotch & C° For 3/16ths ditto	"	5443.72
	10	To Capt Latham Cross For 1/8 ditto	"	3629.15
	6	To Ship Timoleon my Eighth For 1/8 ditto	"	3629.15
	27	To Manasseh Kempton For 1/16 ditto	"	1814.57 29033 18 42154 89

	2	Sundry Acts Dr to Ship Timoleon		
	10	Capt Latham Cross For balance due the Ship as per his amount dated 7 July 1828	524.85	
	"	Cash Act For balance Jeremiah Masters acct (one of the crew) he having forfeited his voyage by desertion	80.-	604 85
	10	Cash Dr to Capt Latham Cross Rec'd of Ship Timoleons crew for his bills against them		791 51
	20	Ship Timoleon Dr to Interest Act For Interest on her Act to 31 July 1828		55 54
	20	Interest Act Dr to Ship Timoleon For Int on $8.95 - 20 Mo		" 89

New Bedford July 1828

2	Sundry Acts D^{r} to Ship Timoleon			
	For balance her Act $1710.17 dat 31 July viz			
12	Gilbert Russell			
	For 1/4 th balance		427.54	
15	William R Rotch & C^{o}			
	For 3/16 ths ditto		320.66	
14	William Hathaway			
	For 1/8 ditto		213.77	
22	Elkanah Tallman			
	For 1/8 ditto		213.77	
10	Capt Latham Crosse			
	For 1/8 ditto		213.77	
6	Ship Timoleon my Eighth			
	For 1/8 ditto		213.77	
27	Manasseh Kempton			
	For 1/16 ditto		106.89	1710 17

10	Sundry Acts D^{r} to Capt Latham Crosse			
53	Commission Act			
	For 1/8 th Com^{n} on Ship Timoleons outfits in 1826		35.	
	For 1/8 ditto on Settlement Ship Timoleons voyage July 1828		136.	171
49	Interest Act			
	For Interest allowed him on his share as Master & 1/8 th owner of Ship Timoleon on amt remitted from Rio de Janeiro in 1827			83 58
				254 58

10	Capt Latham Crosse D^{r} to Sundry Acts			
49	To Interest Act			
	For Int on $500 from 10 mo 26. 1827 to 7 mo 31 1828 - 9 mos 5 ds		22.92	
10	To New Account			
	For balance due him 7 mo 31. 1828		3166.20	3189 12

10	Capt Latham Crosse D^{r} to Cash			
	p^{d} him 4 Aug^{t} on Act			1166 20

59	Capense Act D^{r} to Bennett Willcox & C^{o}			
44	For Am^{t} his bills of paints tin ware &c			
	from 5 mo 15. 1824. to present time			245 49

New Bedford August 1828

	Spcr Stock my Fourth D^r^ to		
44	Bennet Willcox & C^o^		
	For bal. due them on Candle Works books		
	opened by me		83 41
44	Bennet Willcox & C^o^ D^r^ to Cash		
	p^r^ him bal. of a/c 4 Aug^t^		185 35
50	Bills Receivable D^r^ to Sundry A^cts^		
60	To Joseph Grinnell		
	For Charles Grinnell & W P Grinnells		
	Note dated July 1. at 6 months for		
	3/16^ths^ of Ship Parnasso sold them	281.25	
60	To Moses H Grinnell		
	For their Note same date & time		
	for 3/16^ths^ Ship Parnasso	281.25	
61	To Ship Parnasso my Eighth		
	For their Note same date & time		
	for 1/8^th^ of Ship	187.50	750.
50	Sundry A^cts^ D^r^ to Bills Receivable		
	Cash A/c		
	Rec^d^ of Chas Grinnell 6 Aug^t^ ~~his Note~~		
	sign'd by him & W P Grinnell to Jos		
	Grinnell, M H Grinnell & myself	732.02	
49	Interest A/c		
	For 4 mo^s^ 24 d^s^ Interest on above notes	17.98	750 "
Aug^t^ 13	Cash D^r^ to Ship Parnasso		
	Rec^d^ of Seth Russell for an order on		
	T W Williams of New London for Shooks		
	& Iron hoops supplied Ship Ann		
	Maria at Sea		135 75
13	Ship Parnasso D^r^ to Cash		
	p^d^ G Russell for Staves Thursday due 8 mo^s^ 1826	12.20	
	B Lindsay for advertising	.75	
	S Brownell & C^o^ trucking p^d^ 5 Nov^r^	3.50	16 45
2	Ship Timoleon D^r^ to Ship Parnasso		
13	For 7 Bbls Whale Oil 118 gals @ 25^cts^		29 50
	due 8 mo^s^ 15		

New Bedford August 1828.

C 13	Ship Parnaso D^r^ to Sundry Acts			
C 43	To Nathan Taber			
	For his Blacksmith bill		4.00	
C 37	To Ichabod Clapp			
	Bill of tunnage		14.65	
C 34	To Elisha Dunbar & C°			
	Ship Charles bill		20.45	39 10

C 2	Ship Timoleon D^r^ to			
C 18	Fish Grinnell & C°			
	For their bill of Chain Cable. 1 1/8 par			
	due 1 m° 20. 1829.		509.90	
	For ditto of Sheathing Copper 1111 sheets			
	due 11 m° 29. 1828.		1970.68	
	For ditto of Duck due 2 m° 9. 1829		916.60	3397 18

C 18	Fish Grinnell & C° D^r^ to			
C 62	Spers Stock my Fourth			
	For 1/4 th $821.41. at par 30 casks Whale			
	Oil due 11 m° 29. 1828.			205 35

—	Cash D^r^ to Sundry Acts			
C 12	To Gilbert Russell			
	Rec^d^ of W R Rotch & C° bal. due on their Note			
	to G Russell for $1000. due 6 m° 15.		800.00	
C 15	To William R Rotch & C°			
	Rec^d^ of them on Act 8 m° 15.		1000.00	

C 2	Ship Timoleon D^r^ to Fish Grinnell & C°			
C 18	For their bill of Flour, Pork, Rum, Rice			
	Tea &c due 8 m° 12.			1130 36

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16 Aug	C 68	Ship India D^r^ to Cash		
		p^r^ Ezra Kempton for 125 duck bags		125

C 2	Ship Timoleon D^r^ to			
C 16	Elisha Hathaway & C°			
	For 12 P^r^ cask Wine 31 g^s^ 370 ℔ due 13 Aug^t^			2170

—	Cash D^r^ to William R Rotch & C°			
C 75	Rec^d^ of them on Act 18 Aug^t^			500 "

New Bedford August 1828_

12 mo	Gilbert Russell Dr to Cash		
	p[d] him 22 Aug[t]		100 "
	23 Aug[t] Sold Thomas Riddell & Jos. Allen Capt L. Cross' Whalebone @ 35 cts. cash & delivered the same day - weight as follows		
	10 bundles 495		
	10 " 514		
	9 " 475		
	10 " 551		
	12 " 590		
	8 " 445		
	3070 lbs @ 35 cts	$1074.50	
31	Benjamin Drew Dr to Cash		
	p[d] him 23 Aug[t] on act taking Sh. Tinsbeau		10 "
52	Benjamin Rodman Dr to Cash		
	p[d] him the Amt of my Note against him 25 Aug[t]		1192 22
8	James Moores Dr to Cash		
	p[d] him 26 Aug[t] on a/c Ship Tinsbeau		30 "
77	Fish Grinnell & Co[o] Dr to Spec[l] Stock my 1/4th_		
63	For 1/4 th $1020.40/100 remitted by J H Field 31 Dec[r] 1827	255.10	
	For 1/4 th $1987.57 not p[d] 29 casks shaine Oil ship[d] to London Dec[r] 7 mo 15. 1828	479.64	734 74
12 mo	Gilbert Russell Dr to Cash		
	p[r] his Tax for 1828_ 28 Aug[t]		132 33
15 mo	Cash Dr to William R Rotch & Co[o]		
	Rec[d] them 29 Aug[t] which was p[d] to Jos Rotch		125 "
31 mo	Davis Chase Dr to Cash		
	p[d] him 30 Aug[t] on Act		50 "

New Bedford September 1828

	31	Davis Chase Dr To Bills Payable		
	72	For my Note dated 1 Sept at 90 d on a/c casks for Ship Timoleon		500 "
	69	William John & Benjn Cumming Dr To		
	49	Interest Act		
		For Interest on bal. of their a/c to 9 mo 3 2 mos 10 ds		6 24
	69	Sundry Acts Dr To William John &		
		Benjamin Cummings		
	49	Interest Act		
		For Interst due them	48.94	
	"	Cash Act		
		Bal of them 9 mo 3 bal of a/c	541.59	590 53
		Sundry Acts Dr To Cash		
	14	William Hathaway		
		p/ him 4 Sept on a/c	1000. "	
	40	Francis Taber Jon		
		p/ them 4 Sept in full	202.60	
12 Sept	44	Charles Grinnell Dr To		
	2	Ship Timoleon		
		For 95 1/2 gals Whale Oil @ 25 cs		23 87
	28	Dyre & Richmond Dr To		
	2	Ship Timoleon		
		For 3727 1/2 lb Old Copper @ 18 cs		670 95
	12	Gilbert Russell Dr To Cash		
	"	p/ him 13 Sept		200 "
	8	James Moores Dr To Cash		
	"	p/ him 15 Sept on a/c Sh. Timoleon		100 "
	9	David Anthony Dr To Sper Stock my Fourth		
	62	For 1/4 th nt Sales 108 casks Sum Oil due 7 mo 30	623.32	
		1/4 th do 175 do 8 mo 23	809.88	
		1/4 th do 115 do 9 mo 13	639.55	2072 75
	"	Cash Dr To David Anthony		
	9	For my order for Capt C. Coggeshall 13 Month	12.50	
		For his remittance C & W Rhodes draft on Jos Eddy	213.33	225 83

New Bedford September 1828.

p 9 p 15	David Anthony Dr to William R Rotch & Co		
	For my draft on D Anthony drawn by WR Rotch & Co 1 Apr at 60 ds. by my order during my absence, which he charged to WRR & Co by mistake		500.
p 9 p 39	David Anthony's New Act Dr to His Old Act		
	For balance due me 23 Sept as per his account dated 9th Sept		1346 92
p 9	Cash Dr to David Anthony		
	For my draft at sight dated 22 Sept favr Jos. Rickeson Cashr		1346 92
p 31 p 15	Davis Chase Dr to Sundry Acts To William R Rotch & Co		
	For amt his bill of Hoops, dupt due 3 mo 13. 1829	140.40	
"	To Cash		
	p him 22 Sept on act Sh. Timoleon	1000. "	1140 40
p 2 p 31	Ship Timoleon Dr to Sundry Acts To Davis Chase		
	For amt his bill of Casks, Shooks, coopg &c due 3 mo 13. 1829		3143.55
p 12	To Gilbert Russell		
	For 148 6/6 bbls of Casks @ 8/6 due 3 mo 13. 1829		209.91
"	To Merch 2d		
	For 6 ground tier casks 1177 gs @ 9/-		56.04
p 8	To James Moores		
	For amt his riggers bill - due 15 Sept		304.78
p 72	To Bills Payable		
	For my Note dated 3 Nov. at 6 months favr Calvin Washburn & Co. for outfits of six Sailors by Lysander Washburn		613. 89
p 8	To James Moores		
	For his riggers bill after the Ship returned dismasted - due 24 Oct		200. 60
p 72	To Bills Payable favr Wm P Grinnell		
	For my Note dated 28 Aug at 6 months for a 1/2 inch chain Cable 100 fathoms 1486 1/2 lbs @ 12 1/2 cts for Shallop	185.81	4714 51

New Bedford September 1828.

21	James Durfee Junr Dr to Cash			
	pr him on Act 22 Sept			50 "
2	Cash Dr to Ship Timoleon			
	Rec for Old Junk			14 "
15	Cash Dr to William R Rotch & Co			
	Rec of them on Act 22 Sept			500 "
8	James Moores Dr to Cash			
	pr him 23 Sept in full			174 71
65	Thomas Whitridge Dr to Sper. Stock 1/4th			
62	For 1/4th $354.12 Net pds 50 boxes Candles			
	due 2 Jany. 1829			88 53
65	Merchs Dr to Thomas Whitridge			
	For Oysters sent me sundry times			6 08
65	Thomas Whitridge's New Account			
65	Dr to His Old Account			
	For balance due me 2 Jany. 1829			362 90
	Cash Dr to Ship Parnasso			
13	For balance due the Owners from Capt			
	Covell, as per his Act			94 85
13	Ship Parnasso Dr to Interest Act			
	For bal. of Int. due me			106
	To the following Owners for bal. his a/c $252.13 due 25			
46	To Cornelius Grinnell			
	For 4/16 th bal.		63.03	
42	To Thomas Nye 2/16 th		31.52	
60	To Moses H Grinnell 3/16		47.27	
61	To Ship Parnasso my 1/8 2/16		31.52	
44	To Charles Grinnell 1/16		15.76	
30	To William P Grinnell 1/16		15.76	
60	To Joseph Grinnell 3/16		47.27	252 13
				255 19
33	Samuel Rodman Dr to Ship Timoleon			
2	For 3 Shts Copper 21½ lbs @ 26 c.			5 59
	deliv'd Capt Gardner 23 Sept			

New Bedford September 1828

	Cash Dr to William R Roth & Co			
C 15	Rec of them 4 Sep		1000. "	
	Ditto 27 Sep		600	1600 "
C 49	Interest Act Dr to			
C 14	William Hathaway			
	For bal. of Interest due him calculated			
	to 9 mo 30. 1828			2 17
C 14	William Hathaway's Old Act			
C 14	Dr to His New Act			
	For balance due him 9 mo 30. 1828			
	carried to New Act			459 64
C 12	Cash Dr to Gilbert Russell			
	Rec of him 3 Oct			432 33
C 31	Davis Chase Dr to Bills Payable			
C 72	For my Note dated 14th Oct payable			
	the 13th March 1829 or at the Tinoleon for			313 "
C 68	Sundry Acts Dr to Ship Indica			
	For Griffin Barneys bill of Cordage omit-			
	ted in last settlement $827.31 due 23 June			
C 60	Joseph Grinnell for	1/4 th	206.83	
C 15	William R Roth & Co	1/4	206.83	
C 69	Ypm Inc & Benj in Cunnings	1/8	103.41	
C 12	Gilbert Russell	1/8	103.41	
C 70	Joseph Rotan	1/8	103.41	
C 71	Ship Indica My Eighth	1/8	103.42	827 31
	Cash Dr to Ship Tinoleon			
C 2	Rec for 6 Molasses Hhds			3 "
C 21	Ivory H Bartlett Dr to Cash			
	p him in full 15 Oct			10 02
C 42	Sundry Acts Dr to Thomas Nye			
C 49	Interest Act			
	For Interest due him as per Act rendered		29.77	
C 53	Commission Act			
	For retns Cons on Sales Ship Panaspes			
	Spurn Hobart &c		43.77	73 54

New Bedford October 1828.

13	Sundry Acts D^r^ to Ship Parnassus				
	To bills omitted in last Settlement		$39.10		
46	Cornelius Grinnell	4/16ths	9.78		
60	Joseph Grinnell	3/16	7.33		
60	Moses H Grinnell	3/16	7.33		
42	Thomas Nye	2/16	4.89		
61	Ship Parnassus my Eighth	2/16	4.89		
44	Charles Grinnell	1/16	2.44		
30	William P Grinnell	1/16	2.44	39	10
	due 8 mo 25 -				
49	Interest Account D^r^				
46	Cornelius Grinnell				
	To balance of Interest due him calculated				
	to 10 mo 16. 1828 - - - - - -			23	62
46	Cornelius Grinnell D^r^ to Cash				
	p^d^ him 10 mo 16 balance of act. - - - -			1068	15
42	Thomas Nye D^r^ to Cash				
	p^d^ him balance of act by the hands of				
	Wm Nye 17 Oct - - - - - -			1527	51
8	James Moores D^r^ to Cash				
	p^d^ him 18 Oct on act Ship Timoleon - - - -			40	"
62	Sundry Acts D^r^ to Spermaceti Stock my Fourth				
56	Henry Payson & Co				
	To 1/4th $3324.60 nett proceeds 360 boxes Candles				
	& Invoice 100 boxes ditto due 2 mo 14 & 4 mo 23. 1829		831.15	83	
20	Gideon Howland				
	To 1/4th $267.59 nett proceeds 15 casks Sperm				
	Oil due 7 Apr 1829 - - - -		66.90		
77	Fish Grinnell & Co				
	To 1/4 $2477.76 nett proceeds 50 casks Whale				
	Oil due 3 mo 10. 1829		619.44	1517	49
47	Benjamin Beetle D^r^ to Cash				
	p^d^ him 22 Oct on Acct work for Sh. Timoleon			50	"
8	James Moores D^r^ to Cash				
	p^d^ him 24 Oct on act Ship Timoleon - - - -			60	"

New Bedford October 1828

P44 David T Peckham Cooper of Ship Timoleon
D^r^ to Cash
p^r^ his order 25 Cts to his mother . . . . . 20 "

P31 Davis Chase D^r^ to Bills Payable
P72 For my Note dated 13 Sept 1828 at 6 months
on act of Casks for Ship Timoleon . . . . 500 "

P33 Cash D^r^ to Samuel Rodman
Rec^d^ of him 4 Nov. in full 5 59

P20 Gideon Howland D^r^
P62 Sper. Stock my Fourth
For 1/4 th $742.81. proceeds 20 casks W. Oil
of Stock N^o^ 4 - due 26 Sept 185 71

Sundry Acc^ts^ D^r^ to Cash
P12 Gilbert Russell
p^r^ prem. on Ship Timoleon Capt Crosby
to Brazil Banks - due 15 Aug^t^ . 313.17
P6 Ship Timoleon my Eighth
p^d^ ditto - ditto . . . 156.58
P60 Moses H Grinnell
p^r^ prem. on Ship Panaps Capt Coale
to Coast of Guinea & Brazil Banks 57.25
P61 Ship Panaps my Eighth due 1 Aug^t^
p^d^ ditto ditto - . . . 57.25

P77 Fish Grinnell & C^o^ D^r^ to Sper^a^ Stock my Fourth
P62 For 1/4 th $1278.24 net proceeds 50 Casks
Winter Oil due 24 Feby. 1829 . . . . 319 56

P12 Gilbert Russell D^r^ to Cash
p^d^ my Mother 8 Nov. 20 "

P15 William R Roteh & C^o^ D^r^
P57 Ship Grand Turk
For Amt of that Act rec^d^ by them in Abm
Bankes Note - 31 15

P77 Fish Grinnell & C^o^ D^r^ to Sper. Stock my Fourth
P62 For 1/4 th $1172.32 remitted to them by J H Field
of New Orleans. cash 8 Nov. . . 293 13

New Bedford November 1828

8	James Moores Dr to Cash p him in full 12 Nov.		100 60
65 62	Thomas Whitridge Dr to Gper Stock my Fourth For 1/4 th $996. nt proceeds 31 casks Water Oil due 31 Jany 1829		249 "
15	Cash Dr to William R Rotch & Co Rec of them 12 Nov.		500 "
20 62	Gideon Howland Dr to Gper Stock my Fourth For 1/4 th $754.19 proceeds 100 boxes Candles due 25 Aug 1828		188 55
24	Cash Dr to Ship Stephanie Rec of Jr Coggeshall 20 Nov in full		69 94
42	Gilbert Russell Dr to Cash p my Mother 21 Nov.		20 "
57 72	William Coffin Dr to Bill Payable For my Note dated 24 Nov. at 90 days on acct his bill against Ship Timoleon		300 "
2	Cash Dr to Ship Timoleon Rec for a lot of Old Spars sold by Peter Barney at Auction 24 Nov.		1 28
49 30	Interest Acct Dr to William P Grinnell For bal. of Interest due him calculated to 25 Nov. 1828		2 19
30	William P Grinnell Dr to Cash p him 25 Nov. balance of acct		110 85
77 47	Fish Grinnell & Co Dr to William White Junr & Co For 101 1/2 lbs Candles with D 60 cs. due 21 Nov sent to F G & Co per Sloop Rodman		60 90
12	Cash Dr to Gilbert Russell Rec of him 26 Nov		40 "

New Bedford December 1828.

C45 Griffin Barney D^r To Cash
p^d him his bill against Ship India
in full 23 July, 1828 as per receipt
on the bill 827 31

C2 Ship Timolcon D^r To Sundry A^cs
C23 To George W Taylor of Providence
For 9 Hhds Molasses purchas'd by
Capt Kelly dec Dec 11 . . 294.03
C44 To Charles Grinnell
For 6 bbls Beef & Hams dec Feby 26 . 650.36
C42 To Job Eddy
For 1 bale Cotton Goods dec 10 Dec 91.49
C38 To Enoch Horton
For Baking Flour dec 26 Feby . . 151.08
C39 To Elisha Thornton
For Medicin chest dec 31 Dec 36.69
C33 To Edmund Gardner
For Iron Hoops dec 30 Dec 171.87
C47 To Benjamin Beetle
For Carpenters work on Spars dec 16 Dec 91.00
C55 To Central Wharf
For 3/8 ths of Dockage Wharfage dec 31 Dec 52.98
C12 To Gilbert Russell
For 2/8 ths of Dockage Wharfage 21.19
C55 To Privilege in Central Wh^f.
For 1/8 th ditto 10.60 84.77
C45 To Isaac Howland Jun^r & C^o
For their bill of Cordage dec 3 m^o 5. 1829 . 3327.71
C35 To William Coffin
For 5 Whale Boats & repairing d^o 372.75
C72 To Bills Payable
For my Note to Jn^o M Washburn dated 11th
Sep^r 1828 at 6 months, administrator to the
estate of Lysander Washburn, for outfits
of 6 sailors $825.57. & Slop chest $252.66 . . 1078.23
C36 To Jacob Parker
For his bill of Hawse pipes & Kedg Anchor dec 2 m^o 1 21.17
C39 To William C Nye
For Butter, dried apples & Duck dec 2 m^o 2 1829 232.77
C31 To Benjamin Drew
For Calkers bill . dec. dec 9 m^o 20 65.50 6669 92

New Bedford December 1828

C 31 m — Benjamin Drew D^r To Cash
p^d him on a/c 3 Dft — 15 "

C m 15 — Cash D^r To William R Rotch & C^o
Rec^d of them 4 Dft — 500 "

C 72 m — Bills Payable D^r To Cash
p^d my Note to Davis Chase dated
1 Sept^r 90 days — 500 "

C 12 m — Gilbert Russell D^r To Cash
p^d Capt^n K Perry 6 Dft for 50 bbls.
Coin 36 C^s & casting 25 C^s — 30 25

C 79 — Sundry A^cs D^r To Spec. Stock my 1/4 th
C 65 — Thomas Whitridge
For 1/4 th. $1247.90 net proceeds 25 Casks
Winter Oil due 27 March 1829. — 311.98
C 56 — Henry Payson & C^o
For 1/4 th $1790.22 net proceeds 20 Casks
Winter Oil 400 boxes candles due 30 Sept^r 1829 — 447.56 — 759 54

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60 — Sundry A^cs D^r To Moses H Grinnell
void — Interest A^c
For balance of Interest due him
calculated to Dec^r 31. 1828 — 64.82
void — New Account
For balance due him Dec^r 31. 1828
carried to his credit in New A^c — 2414.78 — 2479 60

C 49 — Interest A^c D^r To Moses H Grinnell
C 60 — For balance of Interest due him calculated to Dec^r 31. 1828 — 64 82

C 60 — Moses H Grinnells Old A^cc D^r To
C 60 — His New A^cc
For balance carried to credit of New
A^c due him Dec^r 31. 1828 — 2414 78

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m — Cash D^r To Sundry A^cs
C 29 — To John C Haskell
Rec^d 22 Dft for rent of Cellar under Mechanics Store To 1 month 1828 — 20. "
C 78 — To Walter Chapman
Rec^d by C Haskell rent of ditto for 1 month — 10 — 30 "

New Bedford December 1828.

C60 C49	Joseph Grinnell Dr to Interest Acct For balance of Interest due me calculated to Dec 31. 1828		126 28
C60 C60	Joseph Grinnells New Acct Dr to His Old Acct For balance carried to debit of New Acct due me 31 Dec 1828		3932 22
C77 C79	Fish Grinnell & Co Dr to Lyer Stock my 1/4th For 1/4th of $1000. remitted them by J H Field of New Orleans. as per Mr Fulas letter dated 29 Nov. Rec 23 Dec		250 "
C58 C49	Samuel C Bunting Dr to Interest Account For bal. of Interest calculated to 12mo 31. 1828. due me		73 78
C58 C58	Samuel C Buntings New Account Dr to His Old Account For balance due me 12mo 31. 1828.		1206 64
C20	Cash Dr to Gideon Howland For my draft favr W R Rotch & Co dated 29 Dec at 30 days after date		490 "
1829 Jany. C47	Benjamin Beetle Dr to Cash pd him on Act 2 Jany 1829.		30 "
C21	James Durfee Junr Dr to Cash pd him on Act 2 Jany		50 "
C2	Ship Timoleon Dr to Cash pd Gideon Howland for 45 bas. potatoes @ 2/,		15 "
C45 C72	Isaac Howland Junr & Co. Dr to Bills Payable For my Note dated 5 Jany 1829 payable 5 March 1829.	1600. "	
	For bills same date payable same time	1727.71	3327 71

New Bedford January 1829

5 Jany	2	Ship Timoleon Dr to Cash			
		p[d] B Penniman for fresh meat		34	54
"	"	p[d] Abm Russell for a cow & 6 pigs		20	.
				54	54
	79	Spermaceti Stock my 1/4th Dr to			
	52	Benjamin Rodman			
		For his bill of Iron hoops for Candle works		643	07
		due 3 mo[s] 9. 1828			
6. Jany	2	Ship Timoleon Dr to Cash			
		p[d] Barker & Briggs bill of wood	20.67		
		" S Brownell & Co bill of trunkings	10.62	31	29
7	2	Ship Timoleon Dr to Cash			
		p[d] Jos Congdon for copying charts	7.50		
		" Howard Nicoly for 275 lbs Rice @ 14 cts	38.50		
		" Alpheus Gibbs for an old Anchor 550 lbs @ 5 cts	27.50	73	50
	31	Benjamin Drew Dr to Cash			
		p[d] him bal. of Act 12 Jany		40	50
	79	Sundry Acts Dr to Sperm Stock my 1/4 th			
	61	Brig Argus my Sixth			
		For 1/4 th $761.84 am[t] Invoice of Sperm Candles ship'd to Rio Grand	190.46		
	26	George Brayton			
		For am[t] his Act on Candle works books	26.37		
	28	Dyre & Richmond			
		For ditto	247.72		
	23	Peleg Clark			
		For ditto	38.40		
	31	Davis Chase			
		For ditto	26.10	529	05
	2	Ship Timoleon Dr to Cash			
13 Jany		p[d] Capt Allen freight of Sundries from New York per Sloop Ann	46.85		
		p[d] Int[t] of Chain Cable	7.82		
		" Washburn & Howe bill of trunkings	10.25		
		" Abm Bakers bill of Groceries	92.44		
		" G. Bryants bill for Liquors	8.25		
		" Tho[s] Ridden for a Sec[d] hand whale boat	25. "	190	61

New Bedford January 1829

C12	Gilbert Russell Dr To Cash		
	pd 12 Jany for 50 bus Oats & carting		17 75
C79	Sperm Stock my 1/4th Dr To Bills Payable		
C72	For 1/4th $9815. Amt of Note to James Arnold dated 15 Oct 1827 on demand sign'd jointly with W R & Co.		2453 75
C80	William R Roach & Co. Dr To Cash		
	pd freight & sundries per Sloop Ann from New York		15 81
C7	Cash Dr To Sloop Ann my Eighth		
	Rec'd Capt B Dunbar & Jos Allen for 1/8 th of her earnings to August 1828		43 78
C23	Merchdz Dr To Peleg Clark		
	For repairing an old Chair in Nov. 1828	10.50	
	For a New Chair	230. "	240 50
C23	Peleg Clark Dr To Sundry Acts		
	To Merchandize		
	For an old chair	100 "	
	To Cash		
	pd him 14 Jany in full	102.10	202 10
C20	Gideon Howland Dr To Interest Act		
	For balance of Interest due me 31 Dec 1828		6 "
C20	Sundry Acts Dr To Gideon Howland		
C74	T Holden of New York		
	For 2 Casks Sperm Oil sold him by Gid'n Howland due 20 May 1828. remaining unpaid, he having failed		11. 51
C39	Expense Act		
	For Gibbs & Jennys bill of groceries paid by him	23.20	34 71
C20	Gideon Howlands New Account Dr To		
C20	His Old Account		
	For balance due me 31 Dec 1828		4640 6

New Bedford January 1829-

58	Samuel C Bunting D^r To Sundry A^cs			
49	To Interest A^c			
	For Interest on balance his a^c $1206.64			
	from 12m^o 31. 1828 to 1m^o 10. 1829 - 10 ds		2.01	
	For ditto on $255.13 Sales of Oil from			
	7m^o 8 1828 to 1m^o 10. 1829 6m 2 ds		7.74	
79	To Sperm^a Stock my Fourth			
	For 1/4th $1020.55 Sales 46 Casks & Oil			
	due 7m^o 8. 1828		255.13	264 88
58	Cash D^r To Samuel C Bunting			
	For his bill of Buckwheat Flour, &c			
	& Sugar		47.64	
	For his remittance of S & E Allens draft			
	on C & B A Clark of Boston at sight			
	for balance of a^c		1423.88	1471 52
58	Samuel C Bunting D^r To			
79	Sperm^a Stock my Fourth			
	For 1/4 net proceeds 45 Casks White Oil			
	due 3m^o 1. 1829			582 79
70	Joseph Rotch D^r To Interest Account			
49	For balance of Interest due me. calculated			
	to 1m^o 15. 1829 as per a^c rendered			65 78
70	Joseph Rotches New Account			
70	D^r To His Old Account			
	For balance due me 1m^o 15. 1829 as per			
	a^c rendered of same date			2732 60
80	Sundry A^cs D^r To William Rotch & C^o			
35	Bills Payable			
	For 1/4th of joint Note to W^m Rotch Junr paid			
	by them 6m^o 18. 1828		425.04	
22	Ebenezer Tallman			
	For 357 lbs brown Sugar @ 11 cs		39.27	
	1104 lbs White d^o @ 15 cs due 6m^o 18 1828		16.50	55.77
35	William Coffin			
	For 361 lbs brown Sugar @ 11 cs			39.71
2	Ship Timoleon			
	For 401 lbs ditto @ 11 cs due 6m^o 18		44.11	56463

New Bedford January 1829

80	Sundry Acts Dr To William R Rotch & Co			
10	Latham Crosse			
	For 56 lbs brown Sugar @ 11 cts		6.16	
	45 1/2 White do @ 15 cts due 6 mo 18		6.82	12.98
46	Cornelius Grinnell			
	For 117 lbs White Sugar @ 15 cts			17.55
12	Gilbert Russell			
	For 113 lbs White Sugar @ 15 cts due 6 mo 18			16.95
59	Expense Account			
	For 100 lbs White Sugar @ 15		15.00	
	100 lbs do @ 15 in Co with G Russell		15.00	30.00
61	Brig Argus my Sixth			
	For 1/6 th disbursments on Acct voyage			260.67
2	Ship Timoleon			
	For 6 Bbls Flour @ $5 1/8 due 7 mo 20			312.62
—	Cash Account			
	For this Amt they deposited in B & B Bank to my credit 9 mo 30. 1828			200.00
59	Expense Account			
	For my proportion of Invoice of Glass ware from Bremen			78.80
61	Brig Argus my Sixth			
	For 1/6 th of Cargo third voyage to S. Amer	1070.73		
		1070.73		
	For 1/6 th disburaments 3d voyage	199.27	1270.00	2199 57

80	William R Rotch & Co Dr To Sundry Acts			
61	To Brig Argus my Sixth			
	For 1/6 th proceeds of 2d Cargo	2478.78		
	For 1/4 th Invoice of Candles which has been Ad to the Argus & is also included in the genral cargo	190.46	2669.24	
55	To Priviledg in Central Wharf			
	For 1/6 th Dockage Brig Argus			6.80
80	To New Account			
	For Amt credited them by Davis Chase carried to New Account to conform with their books dec 3 mo 13. 1829			140.40
32	To Ship Minerva my Fourth			
	For 1/4 th balance Ship Minervas Acct		2044.94	4861 38

—	Cash Dr To Ship Timoleon			
2	Rec of Sam Rodman Jr for Copper 17 Levy			3 12

New Bedford January 1829

Sundry Acts Dr To
William R Rotch & Co
f80 Interest Act
For 1/4th of Interest chard in Ship
Indias amount ... 104.40
55.54 For 3/16 ditto charged in Ship
Timolcon amount ... 10.22 114.62
f53 Commission Account
For 1/4 th Coms charg'd in
Ship Indias Act ... 140.87
For 3/16th do charg'd in Ship
Timolcon Act ... 139.68 280.55 395 17

Cash Dr To Ship George Porter
f57 Rec'd of Thos Riddell 19 Casks in full 3 "

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20 Casks 2 Ship Timolcon Dr To Cash
Pd freight pr Sloop Rodman ... 6.33

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f79 Spermaceti Stock my Fourth
Dr To Sundry Accounts
f55 To Central Wharf
For 3/4 ths of charge bill of Oil & candles
from Oil works for year 1828 ... 38.34
f55 To Priviledge in Central Wharf
For 1/4 th ditto ... 12.78 51 12

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f56 Sundry Acts Dr To Henry Payson & Co
f79 Spermaceti Stock my Fourth
For deduction on 1 Cask Oil sold by them 2.95
f49 Interest Act
For balance of Interest due them calculated
to 30 Apr 1829 ... 18.47 21 42

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f56 Henry Payson & Co's New Account
f56 Dr To Their Old Account
For balance due me 30 Apr 1829 ... 1162 79

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f8 James Hathaway Dr To
f79 Sperm Stock my Fourth
For balance his Act on Candle works books
Examined by me 44 50

New Bedford January 1829-

		Sundry Acts Dr to James Hathaway		
C 8	C 59	Capense Act		
		For 1 box Soap	1.61	
	C 2	Ship Timoleon		
		For 3 Bbls Mess Beef @ $12 due Dec 15	36.	37.61
25 Jany	C 2	Ship Timoleon Dr to Cash		
		pd Nath[l] Stott calkers bill	47.50	
		" Abner Howland carpenters bill	106.13	153 63
	C 16	Elisha Hathaway & Co Dr to		
		Sundry Accounts		
	C 79	To Spermaceti Stock my Fourth		
		For 1/4th net proceeds 70 casks Sum[r] Oil		
		due 16 May 1829	410.21	
	C 49	To Interest Account		
		For balance of Interest due me calculated to 1 Jany 1829	8.06	418 27
		Sundry Accounts Dr to		
	C 16	Elisha Hathaway & Co		
	C 79	Spermaceti Stock my Fourth		
		For expenses on Sperm[r] Cake shipped to		
		St Petersburg in Sum[r] 1828	13.32	
		For 2 Casks Potash in July 1828	30.89	
		For 1 ditto in Dec[r]	28.49	92 70
	C 64	Profit & Loss		
		For this amount deposited in the Hospital Life Insurance Co in Boston		
		for the benefit of my sons Gilbert		
		& Wm Morton Russell 29 Aug[t] 1828		1002 "
	C 74	William Trott of Boston		
		For 1/4th $69.35 Amt 3 casks Sum[r] Oil sold		
		him by E H & Co July 13. 1828 unpaid		17 34
	C 74	George Domett of Boston		
		For 1/4th $20.30 Amt 1 cask Sum[r] Oil sold		
		him by E H & Co Dec[r] 27. 1827. unpaid	5.08	
		For 1/4th $20.10 Amt 1 ditto July 10. 1828	5.02	10 10
				1122 14
	C 16	Elisha Hathaway & Co's New Acct		
	C 16	Dr to Their Old Account		
		For balance due 1st Jany 1829		797 12

New Bedford January 1829.

(2 Ship Timoleon Dr To Sundry Acts

28 Jany To Cash

pd Capt R West freight of Molasses from
Providence Trunkage & Wharfage . . 11.25
" " " Capt Crosby bill of Oil 5.60
" " " Nehl Leonard for Salt . . . 19.93 36 78

(80 To William R Rotch & Co

For amt their acct which includes several
bills assumed by them - due 1 mo 8. 1829. . . . 2353 40

(13 To Jethro Coffin

For his bill whale boat repairing 3d . 10 50

(78 To Walter Chapman & Son

For their first bill for Sail Making due 3 mo 3 300.65
For their 2d ditto due Apr 16 93.70 394 35

(43 To Nathan Taber

For amt his first Blacksmiths bill due 3 mo 10 460.28
" do 2d ditto due 4 mo 16 20 24 480 52

(40 To Francis Taber & Son

Blacksmiths bill first bill due 12 mo 1 . 135.35
discount 10 pr ct . . 13.53 121.82
ditto 2d bill . due 1 mo 1 116.52
discount 10 pr ct 11.65 104.87 226.69

(21 To James Durfee

Blacksmiths bill first bill due 1 mo 1 . . . 231.53
ditto 2d do due 2 mo 1 200.63 432 16

(37 To Ichabod Clapp

For bill of casting due 2 mo 1 . . 117.80
Less discount . . 7.80 110 "

(34 To Elisha Dunbar & Co

For their Ship Chandlers bill & wood
due 541 88

To Cash

pd Sundry Labour & Mechanics bills from
8 mo 5 to 12 mo 27. 1828. taken from Mem.
book - belonging to first outfit . . . 1401. 31
pd ditto - ditto from 9 mo 29. 1828 to
1 mo 17. 1829. taken from mem. book
belonging to second outfit . . . 368.09 1769 40

(41 To James Bosworth

For making a new Hose due . . . 11 12

(28 To Dyre & Richmond

For amt their bill of Copper nails. Spikes & bolts 416.26
For ditto ditto 2d bill 16.37 432 63
6895 43

New Bedford January 1829.

		Cash Dr to James Hathaway	
C 8		Rec of him 28 Jany in full - - - - -	6 89
C 70		Joseph Rotch Dr to Cash	
		For balance of an old Act due me	
		1 mo 15. 1829 - as per his Account dated	
		1 mo 1829 - - - - - - - -	117 01
C 49		Interest Act Dr to	
C 23		George W Taylor & Co	
		For Interest on Amt his Act to 25 Jany	
		45 days on $ 294.03 - - - - - - -	2 20
C 23		George W Taylor & Co Dr to Cash	
CR		P his draft 28 Jany. for bal. of Act - - -	296 23
C 80		William R Rotch & Co Dr to	
C 79		Sperm. Stock my Fourth	
		For this Amt due on Settlement of Candle	
		House books Jany 1829 - - - - -	1064 05
C 86		William R Rotch & Co's New Act	
C 80		Dr to Their Old Act	
		For balance due me 28 Jany - - - - -	2964 62
C 55		Central Wharf Dr to Cash	
CR		P 1st Feby Olivia Cooke in full - - - -	91 32
		Cash Dr to Sloop Ann my Eighth	
C 7		Rec 13 Jany of Capt Henry Gibbs for 1/8 th	
		of Sloop Ann's earnings while he was	
		master - - - - - - - -	59 31
C 79		Spermaceti Stock my Fourth Dr to Stock Act	
C 11		For balance my Act in Candle work books	
		1 mo 25. 1829 - - - - - - -	417 18
C 43		Nathan Taber Dr to Sperm. Stock my Fourth	
C 79		For balance his Act on Candle work books	
		assumed by me - - - - - -	7 34
		Cash Dr to William R Rotch & Co	
C 80		Rec of them 2 Feby out of the remittance from	
		Jno R Harwood - - - - - -	600 "

New Bedford February 1829-

f43 f72	Nathan Taber Dr to Bills Payable		
	For my acceptance his order favr Elisha Dunbar & Co dated 1mo 31. at 90 days		360 "
f39	William C Nye Dr to Cash		
	pr him 2mo 2 in full		232 77
f47	Benjamin Beetle Dr to Cash		
	pr him in full 3 Feby		11 "
f14	Cash Dr to William Hathaway		
	Rec of him 5 Feby on a/c Ship Timoleons outfits		500 "
f37	Ichabod Clapp Dr to Cash		
	pr him am't his bill against Ship Timoleon 10 Feby		110 "
f59 f37	Expense A/c Dr to Ichabod Clapp		
	For his bill of Horse Carriage hire & Scouts keeping horse in 1828		57 "
f59 f28	Expense A/c Dr to Dyre & Richmond		
	For a Copper Boiler for House heating Irons included in their bill against Candle works		975
f28 f2	Dyre & Richmond Dr to Ship Timoleon		
	For 193 lbs Bolts @ 28 c in Aug't 1828	26.04	
	87 lbs Old Copper in Sept	15.66	
	12¼ lbs Old Lead @ 6c	73	
	96 Spikes @ 27 c	2.43	4486
f43	Boches Wharf Dr to Cash		
	pr Charles Grinnell 12 Feby wharfage bills against Ships India & Panama		13460
f2 f26	Ship Timoleon Dr to Henry P Willis		
	For covering Bellows		1075

New Bedford February 1829

		Sundry Acts Dr to		
	27	Manasseh Kempton		
	43	Nathan Taber		
		For his order for M Kempton dated 13 March	74.64	
	31	Davis Chase		
		For ditto ditto dated same time	100. "	
	2	Ship Timoleon		
		For Amt his bill of Lumber dated 13 Mar	132.14	306 78
13 Feby	2	Ship Timoleon Dr to Cash		
		pd Isa Hathaway for 40½ bus potatoes @ 2p	13.50	
15 "		" Hallet Gifford for Thos Glasbies board who had his leg broken at this time the Ship was dismasted	60. "	73 50
	37	Ichabod Clapp Dr to Cash		
		pd him 18 Feby. bill of Horn bills &c for 1828		37 "
	26	George Brayton Dr to Sundry Acts		
	7	To Sloop Ann my Eighth		
		For my proportion of Sloop Anns bill against him	5.68	
		To Cash		
		pd Wm Tallman one of the executors of his estate bal. his Act 19 Feby. deducting Sloop Experiments bill for U R Rotch & Co	192.97	198 65
		Sundry Accounts Dr to		
	36	William Russell Junr		
	2	Ship Timoleon		
		For Amt his bill of paints & painting	295.93	
	59	Expense Act		
		For his bill of painting & glazing & pasturage of Cow in 1825. 1826 & 1829	140.90	436 83
	16	Elisha Hathaway & Co Dr to		
	79	Spermaceti Stock my Fourth		
		For ¼ th $513.43 Nett proceeds 11 Casks Sum-dry bill dated 22 July 1829		128 36
	2	Ship Timoleon Dr to Cash		
		pd 23 Feby Bates & Haskins for 4 chairs		4 "

New Bedford February 1829.

Sundry Accounts Dr to
Fish Grinnell & Co

77 59 Expense Account
p M H Grinnell 1 mo 3. 1829 . . . . . 15.75
" Purdy Betts bill of carpeting 3 mo 11. 1828 87. "
" Lamps $52. Mrs M H Grinnell 4 mo 19 " 63.52
" 2 Boxes fancy Soap . . . . . 2. "
" Gardner 5.70
" 2 Hampers Bottles & Cartage do 16.75
" 4 gals Brandy omitted in Acct last year 7.75
" Horse purchased of J Grinnell 125 "
" Gig & Harness of M H Grinnell 120 " 245. "
" 1 piece Handkerchiefs 6. "
" Mrs M H G 12 mo 10 28.68
" ditto 12 mo 13 15.09 43.77
" ditto 12 mo 27 6.75
" Carting goods to Sloop Ann . . " 25 500 24

64 Profit & Loss
1/4 th freight 200 boxes per Sloop Ann sent
to New Orleans & cartage 3.72
1/4 th of Sale of Invoice of 90 Casks. S. Oil
to W W Wetmore & Co they having failed 88.92
postages of letters 6.42 99 06

79 Spermaceti Stock my Fourth
For this bill taught press bagging
& Iron plates for taught press 279 52

2 Ship Timoleon
For 1 Hhd Tobacco due 9 mo 1. 1828 51.24
pd for cutting Chronometer 2.50 53 74

60 Moses H Grinnell
For balance his Acct transferred 24147 8

68 Ship India
For 23 gals Rum left on board the Ship
at the time she was purchased due 1 mo 1827 11 50

49 Interest Acct
For balance of Interest due them up
to 12 mo 31. 1828 . . . . . 601.72
Interest on my Note to Jos Grinnell
for $1000. 1 year up to 12 mo 31. 1828 . . . 60. " 661 72

64 Profit & Loss
Cartage 450 boxes Candles @ 12 C Oil 5.94
diff between Invoice & their a/c of Chain Cable " 10 6 04
4026 60

New Bedford February 1829.

77	Fish Grinnell & Co. Dr to Sundry Acs			
51	To Ship Manhattan my Eighth			
	For 1/8th balance her acc.		145.56	
64	To Profit & Loss			
	For error in 3/16th of Adv. to London	.05		
	For do on Oil ch. to me	2.66		
	For 1/4 Fields remittance 7 mo 8. 1828	250.		
	For 1/4 ditto 8 mo 20	250.		
	For 1/4 ditto 10 mo 6	250.	752.71	
60	To Joseph Grinnell			
	For balance his acc transfd		3932.22	
79	To Spermaceti Stock my Fourth			
	For 1/4 Bark Pas 16 Casks W. Oil		159.56	
	" diff. in Tales of Whale Bone		13.28	5003.33
77	Fish Grinnell Hoxs Old Acct			
77	Dr to Their New Account			
	For balance due them 31 Dec 1828			8722.73
2	Ship Timoleon Dr to Sundry Acs			
	To Cash			
24 Feby	pd Rufus Howland, Carpenter 3 days work		6.	
55	To George Howland			
	For 2 Try pots 2/50 due		100.	
25	To Little & Dyre			
	For outfits 5 Seamen due 3 mo 13. 1829		575.91	
79	To Sperm. Stock my Fourth			
	For bill of pipe Shooks, Casks &c due 3 mo 13		881.06	1562.97
72	Bills Payable Dr to Cash			
	pd Note to Wm Coffin 25 Feby			300.
80	Cash Dr to William R Roach & Co.			
	Rec of them 25 Feby on Acct Timoleons outfits			500.
25 Feby 2	Ship Timoleon Dr to Cash			
	pd L. Ellis casting 5 Lomas		1.25	1.25
2	Ship Timoleon Dr to			
25	Mark B Palmer			
	For his bill Camboose pipe &c			12.29
	due 3 mo 13			

New Bedford March 1829

31	Davis Chase D^r^ To Interest Account		
49	For Amt of Interest due me calculated to 13 March 1829		38 78
31	Davis Chase's Old Account D^r^ To His New Account		
31	For balance due him 13 March 1829		475 27
49	Interest Account D^r^ To Davis Chase		
31	For Interest on $475.55 bal. his Act 30 days		2 37
31	Davis Chase D^r^ To Bills Payable		
72	For my Note dated 2 March 1829 at 60 days for balance of Account		477 92
2	Ship Timoleon D^r^ To Cash		
2 March	pd Pmp Grinnell for 1 try pot	35 "	
"	" Geo. Clark calker 13½ days	27 "	
		62 "	
22	Cash D^r^ To Elkanah Tallman		
	Rec^d^ of him 3 March 1829 on Act Ship Timoleons outfits		500 "
2	Ship Timoleon D^r^ To Sundry Acts		
49	To Interest Act		
	For bal. of Interest calculated to 13 March	217.27	
53	To Commission Act		
	For my Com^n^ on her outfits $2292.81 3½ p^r^ Cent Sailors outfits $2290.21. 3 Interest are deducted	573.20	790 47
12	Cash D^r^ To Gilbert Russell		
	Rec^d^ of him 4 March on amount Ship Timoleons outfits		1000 "
46	Cornelius Grinnell D^r^ To Merch^dze^		
	For 2 half Bbls Bunker wheat Flour rec^d^ from Phila $3	6 "	
	Int view Nantucket	77	6 77

New Bedford March 1829

Sundry Accounts Dr to
C2 Ship Timolcon
For bal. hr dat $ 26.008.80. due 13 March
C12 Gilbert Russell
For 4/16 ths balance - - - - - 6502.20
C80 William R Rotch Jr°
For 3/16 ths do 4876.65
C14 William Hathaway
For 2/16 ths do 3251.10
C22 Elkanah Tallman
For 2/16 ths do 3251.10
C10 Latham Cross
For 2/16 ths do 3251.10
C16 Ship Timolcon my Eighth
For 2/16 ths do 3251.10
C27 Manasseh Kempton
For 1/16 th do 1625.55 26.008 80

C49 Interest Account Dr to
C10 Latham Cross
For balance of Interest calculated to
13 March 1829. due him 74 58

C10 Latham Cross's New Account
C10 Dr to His Old Account
For balance due me 13 March 1829. . . 1189 50

C72 Bills Payable Dr to Cash
Jrn
pr my Note to W P Grinnell dated 26 Aug^
at 6 months - - - - - - - - - - 185 81

Cash Dr to Sundry Acs
Jrn
C12 To Gilbert Russell
Rec of him 7 March on at Ship Timolcons
outfits . . . . 400 "
C80 To William R Rotch Jr°
Rec of them 7 March on at ditto . . 1500. "

C72 Bills Payable Dr to Cash
Jrn
pr Note to S. Howland & Co° dated 5 Jany for 1600. "
pr do to do do 1727.71

New Bedford March 1829

C 49 C 14	Interest Act D^r^ to William Hathaway		
	For amt of Interest due him calculated to 13 March		15 67
C 14 C 14	William Hathaway's New Acc^t^ D^r^ to His Old Acc^t^		
	For balance due me 13 March		2275 79
C 14	Cash D^r^ to William Hathaway		
	Rec^d^ of him 9 March on Act Ship Timmons outfits		1500 "
C 12 C 12	Gilbert Russells New Account D^r^ to His Old Account		
	For balance due me 13 March		239 08
C 46 C 79	Cornelius Grinnell D^r^ to Sperm Stock my Fourth		
	For Amt his Act on Candle works books as pr me		10 "
C 5	Bills Payable D^r^ to Cash		
	p^d^ the following Notes at the time they were due, but the entries were neglected to be made		
C 5	1/4th of Note to Capt S. Potter		418.83
C 5	1/4th do to Barker Briggs		129.22
C 5	Note to Stephen Taber		300. "
C 5	Note to Sam^l^ Border		1039.83
C 5	Note to Wilson Howland		209.30
C 72	do to Davis Chase		578.73
C 72	do L Washburn		1330.18
C 72	J & J Chase		340.98
C 72	B Lincoln		123. "
C 72	Robt Luscomb		636.41
C 72	Jn^o^ Coggeshall		1196.72
C 72	Grafton Norton		125. "
C 72	Peleg Gray		189.28
C 72	Nathan Taber		225. "
C 72	Nathan Taber		557.36
C 72	W H. Allen		135. "
72	Bedford Com^a^ Insur^ce^ Co		88

New Bedford March 1829

72	Bills Payable Dr to Cash		
72	pr Note to Charles Grinnell	681.49	
72	do to Bedford Cons Co	14.75	
12 m	Cash Dr to Gilbert Russell		
	Rec of him 12 March on acct Timoleon outfits		1000.
55 m	George Howland Dr to Cash		
	pr him 13 March on this bill against Ship Timoleon		100.
72 m	Bills Payable Dr to Cash		
	pr Note to Jno M Washburn administrator to the estate of Lysander Washburn dated 11 Sept 1828 at 6 months		1078 23
77	Fish Grinnell & Co Dr to		
79	Sperm Stock my Fourth		
	For 1/4th $1413.05 net proceeds 200 boxes Candles due 2m 28. 1829	353.26	
	For 1/4th $907.89 net proceeds 130 boxes Candles due 4m 7	226.97	580 23
21 m	James Durfee Dr to Cash		
	pr him 16 March on acct		100 "
72	Bills Payable Dr to Cash		
72	pr Note to Davis Chase dated 14 Oct 1828	313. "	
72	pr do to do dated 13 Sept "	500. "	813 "
79	Sundry Accts Dr to Sperm Stock my Fourth		
34	Elisha Dunbar & Co		
	For balance his Acct on Candle works books	762.84	
35	Little & Dyre		
	For balance Robert Smiths account on Candle works books	731.57	1494 41
79	Sperm Stock my Fourth Dr to		
28	Dyre & Richmond		
	For Acct due them on Candle works books		1398

New Bedford March 1829-

59	Expense Act Dr To Elisha Dunbar & Co			
34	For this bill of sundries for family use			21 21
	Cash Dr To Sundry Accounts			
34	To Elisha Dunbar & Co			
	Rec of them 17 March in full		179.30	
10	To Latham Cross			
	Rec of him 17 March in full		1789.50	
28	Dyre & Richmond Dr To Interest Act			
81	For 33 days Interest on the balance of their a/c @ $2.79			2.79
50	Bills Receivable Dr To Dyre & Richmond			
28	For their Note dated 13 March at 30 days for balance of a/c			509 96
37	Ichabod Clapp Dr To Cash			
	p/ his bill against Ship Para pro. which is included in my private bill			14 65
53	Commission Act Dr To			
80	William R Rotch & Co			
	For 3/16ths of Commission charged in Ship Timoleons account			107 47
81	Interest Act Dr To Elkanah Tallman			
22	For balance of Interest due him on his account calculated to 13 March 1829			63 60
22	Elkanah Tallmans New Account			
22	Dr To His Old Account			
	For balance due me 13 March 1829			1276 38
81	Interest Act Dr To Manasseh Kempton			
27	For balance of Interest due him on his a/c calculated to 13 March 1829			30 86
27	Manasseh Kemptons New Account			
27	Dr To His Old Account			
	For balance due me 13 March 1829			674 33

New Bedford March 1829.

80	William R Rotch & Co Dr to			
78	Walter Chapman			
	For this Amt transferred by their mutual consent due 4 mo 1.			9428
	Cash Dr to Bills Receivable			
50	Rec'd for the following Notes at the time they were due, but which were omitted being entered viz.			
50	Dyre & Richmond as Note		380.64	
50	Gilbert Russell	do	300. "	
50	Elk[t] Tallman	do	500. "	
50	M. Kempton	do	319.97	
50	Elk[t] Tallman	do	438.49	
50	W. & W.B Cummings	do	1312.50	
void	Gray & Kendrick	do	260.54	
50	Dyre & Richmond	do	258.34	
25	Little & Dyre Dr to			
2	Ship Timoleon			
	For an allowance on the outfits of 2 Sailors for Ship Timoleon Lost 13 March		40 "	
	Sundry Acts Dr to			
25	Little & Dyre			
59	Expense Act			
	For Amt their bill of sundries from Store		52.38	
50	Bills Receivable			
	For their Note dated 13 March 1829 at 60 days for balance of Act		143.38	19566
	Cash Dr to William R Rotch & Co			
80	Rec'd of them 19 March on Act			1000 "
75	Chapman & Alden Dr to			
78	Walter Chapman			
	For balance of Act transferred			15999
	Cash Dr to Willcox & Richmond			
19	Rec'd of them in full for Sum 1828			2854

New Bedford March 1829-

77	Fish Grinnell & Co D^r^ To Sundry Acts		
	To Cash		
	For J Richetson Cash draft dated 19 March at 5 days sight for	2000.	
80	To William R Rotch & Co		
	For their draft on F G & Co dated 19 March at sight for	1000.	
65	To Thomas Whitridge		
	For my draft on T. Whitridge dated 19 March at 30 days after date for	900.	
56	To Henry Payson & Co		
	For my draft on H Payson & Co dated 19 March at 30 days after date for	1700.	
58	To Samuel C Bunting		
	For my draft on S. C. Bunting dated 19 March at 30 days after date for	1000.	6602.
	The above drafts were all enclosed in a letter to F G & Co dated 19 March & put into the Post office same day		

14	Cash D^r^ To William Hathaway		
	Rec^d^ of him 21 March in full		77 79
32	Sloop Minerva my Fourth D^r^ To		
52	Benjamin Rodman		
	For 1/4th of $2044.94 balance of S. Minervas acct with W R Rotch. rec^d^ from them. Shaving sold 1/4th of my interest in Sloop Minerva to B. Rodman as per entry pa 79- due 9 mo 15. 1828		511 23
79	Sundry Acts D^r^ To Sperm Stock my Fourth		
77	Fish Grinnell & Co		
	For 1/4th $1000 remitted them by J H. Fiske of New Orleans. cash 27 March	250.	
56	Henry Payson & Co		
	For 1/4th $1083.89 nett Sales 150 boxes Candles due 18 Jan 1829.	270.97	520 97
23	Sloop Traveller & Comes D^r^ To Cash		
	p^r^ Capt Crowell 28 March in full		22 10
	Cash D^r^ Sloop Traveller my Eighth		
7	Rec^d^ for her earnings in 1827 & 1828 after deducting her repairs		25 41

New Bedford March 1829

	77	Fish Grinnell & Co Dr To Cash		
		For the following remittances sent in a letter to them March 30. per mail		
		Jos. Rotch's draft on Hussey & Mackay dated 30 March in my favor 2 sight for	600.	
		Jos. Rickerson Cash's draft on Fish Grinnell & Co dated 30 March in my favor at 5 days sight for	900.	1500.
April	79	Spermaceti Stock my Fourth Dr To		
	80	William R Rotch & Co		
		For 1/4th of Note to E Durfee pd by them	261.37	
		For this Amt transferred on Candle works books to equalize our Acts I having rec'd more than my proportion	662.47	923 84
"	80	William R Rotch & Co Dr To Sundry Acts		
	64	To Profit & Loss		
		For my 1/4th profits of Oil Speculation	54.	
	61	To Brig Argus my Sixth		
		For 1/6 balance of her cargo at Rio Grande & in New Bedford	2007.74	
	32	To Ship Minerva my Fourth		
		For 3/4 ths of 1/4 th balance of remittances in Brig Frederick	74.74	
	52	To Benjamin Rodman		
		For 1/4 th of 3/4 ths of ditto due Apr	24.91	9965 3061 39
"	61	Brig Argus my Sixth Dr To		
	80	William R Rotch & Co		
		For 1/6 th of her disbursments		229 61
"	80	William R Rotch & Co New Acct		
	80	Dr To Their Old Account		
		For balance due me this day Apr 1st		1742 22
1st Apr	2	Ship Timoleon Dr To Cash		
		pd Joseph Tabus bill of Boat hire while she laid in the stream repairing		7 53
	80	Cash Dr To William R Rotch & Co		
		Rec of them 4 Apr on acct		300 "

New Bedford April 1829-

79	Spermaceti Stock my Fourth D^r to Sundry A^cs		
81	To Interest A^c		
	For Interest on Fish Grinnell Hos bills bought prop bagging &c		11.59
"	To Cash		
	p^r 1/4 th of Note to Gideon Randall		250.10
	p^r 1/4 " do to Elisha Dunbar		229.75
79	To New Account		
	For balance		1797.28 2288 74
	Sundry Accounts D^r to Spermaceti Stock my Fourth		
79			
59	Expense A^c		
	For Oil for family use		5.65
"	Cash A^c		
	For bal. of Cash at ox Candle works books		295.22 300 87
44	Charles Grinnell D^r to Sperm^a Stock my Fourth		
79	For Amt his act on Candle works books apprized by us		12"
44	Charles Grinnells Old A^c		
44	D^r to His New A^c		
	For balance due him 1 Apr		934 98
44	Charles Grinnell D^r to		
80	William R Roth & C^o		
	For Cash p^d him by them 14 Apr for my Act		650 "
50	Bills Receivable D^r to Thomas Whitridge		
65	For his draft dated 7 Apr at 60 days after date on J. J Terry & C Fairhaven		2232
"	Cash D^r to Elisha Hathaway & C^o		
76	For my draft dated 20 Apr at 25 days after date favr W R Roth & C for		1000 "
2	Ship Timoleon D^r to Cash		
"	p^d Jno M Washburn bal. due for Edward N Hinsdill a sailor who deserted from the Ship. & which is not included in my last a/c		30 "

New Bedford April 1829.

	Sundry Acts D^r^ to Cash		
5	Bills Payable		
	p^r^ 20 Apr^l^ 1/4th of Notes sign^d^ jointly with Wm Rotch H. to Wm Rotch Jun^r^ dated 15 Oct^r^ 1827 at 12 & 16 months.		
	One Note for $1732.85 - 1/4th is . . .	433.21	
	One ditto for 1764.45 - 1/4th is . . .	441.11	
81	Interest Act		
	for Interest paid on the above Notes calculated to 5 m^o^ 18. 1829. 4 ly. 8 m^s^. 8 d^s^	53.02	
	on a Note dated by W Rotch & my 1/4 $500 —		
52	Benjamin Rodman D^r^ to Interest Act		
81	for balance of Interest due me calculated to 20 Apr. 1829 - - - - - - -		49 22
52	Benjamin Rodmans New Account		
52	D^r^ to His Old Account		
	for balance due me 20 Apr. 1829 - - - - -		177 85
56	Henry Payson & C. D^r^ to		
79	Sperm^a^ Stock my Fourth		
	for 1/4 th 1201.84 net procds 25 Casks Whale Oil due 17 July. 1829 - - - - -	300.46	
	for 1/4 th $1510.58 net procds 200 boxes Spurm Candles due 30 Oct. 1829 - -	377.65	678 11
	Sundry Acts D^r^ to		
79	Spermaceti Stock my Fourth		
65	Thomas Whitridge		
	for 1/4 th $944.97. net procds 40 casks strain^d^ Oil due 23 June . . .	236.24	
77	Fish Grinnell & C.		
	for 1/4 th of $1000 remitted them by J. H. Field of New Orleans. acknowledged by them 14 Apr. - - - - - -	250. "	486 24
70	Joseph Rotch D^r^ to Interest Act		
81	for Interest on $2849.61. 3 m^o^ 10 d^s^ to 4 m^o^ 27 - - - -		47 99
35	William Coffin D^r^ to Cash		
"	p^d^ him 28 Apr^l^ in full - - - - - -		33 04

New Bedford April 1829.

70	Sundry Acts D.r to Joseph Rotch		
79	Spermaceti Stock my South		
	for 1/4th of balance due him on Candle (work) books	724.40	
80	William R Rotch & Co		
	for balance J. Rotchs Act due 4 mo 27	2173.20	2897 60
	Cash D.r to William R Rotch & Co		
80	Rec.d of them 29 Apr on act		400 "
38	Enoch Horton D.r to Cash		
	p.d him in full		15758
81	Interest Act D.r to Edmund Gardner		
33	for Interest on Sh. Tinclers bill 2 mos		171
33	Edmund Gardner D.r to Cash		
	p.d him in full 1 May		17358
80	William R. Rotch & Co. D.r to Elkanah Tallman		
22	8 May For am.t he p.d them on a/c		500
58	Samuel C. Bunting D.r to Cash		
	15 May For 1345 Gall Body Oil		
	6337 " Head		
	1978 Gall Sperm.t Oil purchased		
	of W. T. Hawes for his a/c @ 55	$1088.17	
	13 days Interest	11.42	109959
	Cash D.r to Samuel C. Bunting		
58	For my draft 5 mo 15 fav.r W. T. Hawes		
	payable at the Bank of America N. York		
	13 days from date for am.t his bill of L. Oil		109959
77	Fish Grinnell & Co D.r to Sundry Accounts		
21	James Durfee & C.o		
	For his bill 12 Lances & 6 Spades sent them		
	p their request May 11 p Ann		22.80
27	Manasseh Hempton		
	For am.t p.d them 4 mo 17 by his son in law		
	and placed to my credit	252.25	27505

New Bedford May 1829

22	Elkanah Tallman Dr. to Interest acct.			
81	For 2 M° 12 ds Int on $1276	$15.31		
	" 13 days do 495	5.20		
		20.51		
	" Less 17 days Int on $500	1.42	. . . . .	19 09
22	Sundry . Accounts Dr. to Elkanah Tallman			
80	W. R. Rotch & Co			
	23 For cash they a/c		300.	
50	Notes Receivable			
	For his note at 13 days from 5 M° 25 . . .		495.47	795 47
"	Cash Dr. to Sundry . Accounts			
77	Fish Grinnell & C°			
	For my draft 25 May at 30 days date pay W. R. Rotch & C°		1000.	
12	Gilbert Russell			
	25 May For cash a/c of him as ap		500.	
21	James Durfee Junr Dr To Cash			
"	p° him 25 May bal. Sh. Simeons bill			32 16
"	Cash Dr. to Bills Receivable			
50	For E. Tallmans note disc°			495 47
80	W. R. Rotch & C° Dr. to Cash			
"	26 For cash			1100.
13	Jethro Coffin Dr. to Sundry . Accounts			
79	Spermi Stock my 14			
	For bill of oil soap transferred . . .		11.16	
"	Cash. Account			
	For check p° him bal due 5 M° 26 . . .		95.34	106 50
72	Bills Payable Dr To Cash			
	p° N Taber order to E Dunbar & C. 26 May			360.
2	Ship Simeon Dr. to Cash			
"	28 May For am° p° C° Wm Underwood for labor not before pd. .			2 50

New Bedford June 1829–

P77 P57	Fish Grinnell & Co Dr To Gideon Richmond		
	For net proceeds 41 bundles Whale Bone 2558 lb sold by them for acct of Gid[o] Richmond. due 5 mo 28		666 12
P57 P77	Gideon Richmond Dr To Fish Grinnell & Co		
	For my draft dated 5 June at sight in favr G. Richmond. for net proceeds 41 bundles Whale Bone		666 12
P58 P39	Samuel C Bunting Dr To William C Nye		
	For 2074 gals Body Oil 531 gals head matts 2605 gals Head & Body Sperm Oil @ 50 c 30 days credit- purchas'd of W C Nye for acct Sam[l] C Bunting 6 mo 3		1302 50
P39 P58	William C Nye Dr To Samuel C Bunting		
	For my draft dated 6 mo 3. at 30 days favor W C Nye. on S. C Bunting payable at ~~Merchants~~ the Bank of America in New York, for the above Sperm Oil		1302 50
P26 —	Sundry Acts Dr To Henry P Willis		
	Cash Acct		
	Rec[d] of R C Plummer Amt Willis' bill against Ship Wm Eliza	49.61	
P59	Expense Acct		
	For his bill of Saddle & Bridle &c	38.87	8848
P26 P79	Henry P Willis Dr To Spermaceti Stock my Fourth		
	For Amt Ch[d] to me & passed to his credit on Candle Works books		99 23
P31 —	Jacob Parker Dr To Cash		
	p[d] his bill against Sh. Timoleon 13 June		21 17

New Bedford June 1829.

	77	Fish Grinnell & Co Dr to		
25 June	34	Elisha Dunbar & Co		
		For 60 lbs Rivets sent them for William Williams Lux of New London		8 65
		Sundry Acts Dr to		
	79	Sperm & Stock my Fourth		
	32	Samuel Leonard		
		For this Amt collected from Jno Maston & credited his Bot ox Oil works books	63.28	
	40	Robinson Weeden & Co		
		For 1/4 th $598.07 nt procds 26 casks Sum Oil due 11 mo 21. 1829	149.52	
	16	Elisha Hathaway & Co		
		For 1/4 th $1101.32 nt procds 34 Casks Winter Oil due 5 th Sept 1829	275.33	
	77	Fish Grinnell & Co		
		For 1/4 th 1024.47 nt procds 50 casks Sum Oil due 10 mo 28. 1829	256.12	
	16	Elisha Hathaway & Co		
		For 1/4 $1077.40 nt procds 50 Casks Sum Oil due 12 mo 4. 1829	269.35	
	"	Cash		
		Rec of Jno R Harwood 1/4 the nt pds 68 boxes Sperm Candles	121.	1134 60
	58	Samuel C Bunting Dr to		
	79	Sperm & Stock my Fourth		
		For 1/4 nt procds 48 casks Winter Oil	613.08	
		1/4 do 50 boxes Sperm Candles	94.79	
		1/4 do 40 casks Sum Oil	192.03	899 90
	77	Fish Grinnell & Co Dr to		
	79	Sperm & Stock my Fourth		
		For 1/4 th $379.25 nt procds 26 casks Sum Oil due 5 mo 22. 1829		94 81
	36	William Russell Lux Dr to Cash		
		p him 29 Lux on Ast		100 "
		Cash Dr to Fish Grinnell & Co		
	77	For my draft dated 29 Lux at 30 days favor Wm R Rotch & Co		700 "

New Bedford June 1829.

	f77	Fish Grinnell & Co Dr to		
25 June	f34	Elisha Dunbar & Co		
		For 60 lbs Rivets sent them for William Williams Junr of New London		8 65
		Sundry Acts Dr to		
	f79	Sperm - Stock my Fourth		
	f32	Samuel Leonard		
		For this Amt collected from Jno Maston & credited his Act on Oil works books	63.28	
	f40	Robinson Weeden & Co		
		For 1/4 th $598.07 net procds 26 casks Sum Oil due 11 mo 21. 1829	149.52	
	f16	Elisha Hathaway & Co		
		For 1/4 th $1101.32 net procds 34 Casks Winter Oil due 5th Sept 1829	275.33	
	f77	Fish Grinnell & Co		
		For 1/4 th 1024.47 net procds 50 casks Sum Oil due 10 mo 28. 1829	256.12	
	f16	Elisha Hathaway & Co		
		For 1/4 $1077.40 net procds 50 Casks Sum Oil due 12 mo 4. 1829	269.35	
	"	Cash		
		Rec of Jno R Harwood 1/4 the net ppd 68 boxes Sperm Candles	121. -	1134 60
	f58	Samuel C Bunting Dr to		
	f79	Sperm - Stock my Fourth		
		For 1/4 net procds 48 casks Winter Oil	613.08	
		1/4 do 50 boxes Sperm Candles	94.79	
		1/4 do 40 casks Sum Oil	192.03	899 90
	f77	Fish Grinnell & Co Dr to		
	f79	Sperm - Stock my Fourth		
		For 1/4 th $379.25 net procds 26 casks Sum Oil due 5 mo 22. 1829		94 81
	f36	William Russell Junr Dr to Cash		
		pr him 29 June on Act		100 "
		Cash Dr to Fish Grinnell & Co		
	f77	For my draft dated 29 June at 30 days		
		favor Wm R Roth & Co		700 "

New Bedford July 1829.

6	Ship Sophia my fourth D^r To Bills Payable		
72	For my Note dated 3^d July 1829. payable		
	12th October favr Los. Botch. for one		
	fourth of s^d Ship. purchased of him - - - -		1750 "
77	Fish Grinnell & C^o D^r to		
79	Spermaceti Stock my fourth		
	For 1/4 B^k $966.66 Sales 25 casks Winter		
	Oil due Nov^r 3. 1829 - - - - - - -		241 67
81	Interest Act D^r To Cash		
	p^d Interest on Note to S. Tabor for $1000. 1 y^r	60 "	
	ditto ditto ditto for $600 - "	36 "	96 "
20	Gideon Howland D^r to		
79	Sperm^a Stock my fourth		
	For 1/4 th $704.83 net proceeds 20 casks		
	Sum^r Oil [illegible] 30 Sep^r 1829 - - - -		176 21
	Sundry Act D^r To		
79	Sperm^a Stock my fourth		
77	Fish Grinnell & C^o		
	For 1/4 th $1000 remitted by J. H. Field		
	of New Orleans due 16 July - - -		250. "
65	Thomas Whitridge		
	For 1/4 th $462.22. Sales 13 casks Sum^r		
	Oil due 19 Oct^r 1829 - - - - -	115.55	365 55
58	Samuel C Bunting D^r To Sundry Acc^t		
37	To Ichabod Clapp		
	For cartage of 1345 gals Body Oil		
	& from Candle works @ 50 c^s per ton	2.66	
	For one cartage of 3227 gals Head		
	& Body Oil @ 25 c^s per ton	3.22	5.88
4	To Cash Account		
	For Storage 79 bbls 1 m^o @ 2 c^s	1.58	
	Labour pumping & stowing Oil		
	& cooperage - - - - - -	3.20	4.78
53	To Commission Acc^t		
	For Com^n on purchase of Sperm Oil		
	$2390.67 For Sale of Head matter		
	$830.52 = making $3221.19 @ 2 1/2 p^r c^t -	80.52	91 18

New Bedford July 1829-

26	Thomas M Coffin of Philadelphia		
58	D^r To Samuel C Bunting		
	For 1153½ gals head matter Oil @ 72 ¢		
	sold him 7^mo 20 at 8 months with interest . . .		830 52
58	Samuel C Bunting D^r		
26	To Thomas M Coffin		
	For T. M Coffins note dated 7^mo 20		
	at 8 months with interest for my favor		
	for the above Oil. enclosed in a letter		
	to S. C Bunting 7^mo 24 - - - - - -		830 52
	Cash D^r To Sundry Acc^ts		
void	To Samuel C Bunting		
	For my draft dated 24 July		
77	Fish Grinnell & C^o D^r To Sundry Acc^ts		
58	To Samuel C Bunting		
	For my draft dated 24 July @ 30 days		
	date in their favor for - - -	500.	
56	To Henry Payson & C^o		
	For my draft 2 mos date at 30 days		
	date favor P G & C^o for - - - -	500.	1000 "
	The above drafts were enclosed in a		
	letter to P G & C^o 7^mo 24 - - - -		
—	Cash D^r To Bill Payable		
72	For my Note to Stephen Taber dated		
	25 July 1829. on demand with interest		
	annually - - - - - - - - -		800 "
—	Cash D^r To Fish Grinnell & C^o		
77	For my draft dated 8 Aug^t at 5 days		
	date favor Jos. Rickerson Cash^r - - -		1000 "
—	Cash D^r To Elisha Hathaway & C^o		
16	For my draft dated 17 Aug^t at 4 months		
	date favor W R Rotch & C^o - - - -		450 "
44	Charles Grinnell D^r To Bills Payable		
72	For my due bill dated 18 Aug^t 1829		
	for balance last - - - - - -		284 98

New Bedford August 1829

	Cash Dr To Fish Grinnell & Co		
C77	For my draft dated 31 Augt at 5 days sight pay Jos. Ricketson Cash		500 "
	Interest Act Dr To Cash		
C81			
31 Augt	pd Interest on my joint Note with WR Rotch & Co for $2000 on fourth of which is mine dated 2m 10. 1829 say on $500. 1 year	30. "	
	pd ditto on a joint Note with WRR & Co to Wm Rotch Junr for $6000 on half of which is mine dated 7m 1. 1829 say 2 1/2 on $3000 1 year	180. "	210 "
C77	Fish Grinnell & Co Dr To		
C79	Sperm & Stock my Fourth		
	For 1/4 th $4506.29 net procuds of Adventure to London 4 dated 4m 19		1126 57
C77	Fish Grinnell & Co Dr To		
C79	Sperm & Stock my Fourth		
	For 1/4 th $784.92 Amt remitted them by J H Field of New Orleans, dated 11m 3. 1829		196 23
C56	Henry Payson & Co Dr To		
C79	Sperm & Stock my Fourth		
	For 1/4 th $1133. 87 net procuds 25 casks Winter Oil & 1/4 th $1027. 24 net procuds 29 Casks Winter Oil. due	2834 6 2568 1	5402 7
C80	Sundry Acts Dr To William B Rotch & Co		
C21	James Durfee Junr		
	For Amt they pd him for my act 4m 1		200. "
C72	Bills Payable		
	For Amt my Note to Davis Chase $477.92 & 25 ℔ for not paying the day it was due		478.17
C79	Sperm & Stock my Fourth		
	For 1/4 th purchase of Oil of Ship Sophias Officers 4m 4		629.88
C72	Bills Payable		
	For Amt my Note to L. Washburn pd by them 4m 6		613.89 1921 94

New Bedford September 1829.

80	Sundry Acts Dr to William R Rotch & Co.			
	Sperm Stock my Fourth			
	For amt they pd Gidn Randall for me			
	on act purchase of Oil 4 mo 6		150.	
	For 1/4th of Note to Jno & Gd Howland pd			
	by them 4 mo 20		749.67	
	For amt they pd Gidn Randall 4 mo 22		135.	1024 67
81	Interest Act			
	For amt of Interest they pd Gd Arnold			
	for my 1/4th of our joint Note			90.
61	Brig Argus my Sixth			
	For 1/16th of her disbursements due 5 mo 5		236.72	
	1/16th of Cargo " 5 mo 11		1173.02	1409 74
6	Ship Sophia my Fourth			
	For 1/4th of her outfits due 10 mo 12. 1829			2494 32
59	Genl Act			
	For 1 piece of Linen from Bremen			37 20
				5055 93
80	William R Rotch & Co Dr to Sundry Acts			
55	To Wharfage in Central Wharf			
	For 1/16 do[wnage] Brig Argus		7.22	
	For 1/4 do Ship Sophia		7.67	14 89
27	To Manasseh Kempton			
	For amt his bill agst Ship Sophia due 9 mo 20			12 33
2	To Ship Timoleon			
	For Copper & Iron hoops Pot for Sh. Sophia			26 72
79	To Sperm Stock my Fourth			
	For balance due Mo per settlement			
	made 7 Sep 1829			797 91
				8518 5
80	William R Rotch & Co's Old Acct			
80	Dr to their New Acct			
	For balance due them 1 mo 12. 1829			1660 60
77	Fish Grinnell & Co Dr to			
49	Sperm Stock my Fourth			
	For net proceeds Sales of Whale Bone			
	due 8 mo 13		145.64	
	For 1/4th $1000 remitted them by J H Field			
	of New Orleans rec[eive]d by them 14 Augt		250.	395 64

New Bedford September 1829

P47	William White Jun.r & Co. Dr. to Cash		
	p.r Thos. 16 Sept.r in full		60 90
P56 P79	Henry Payson & Co. Dr. to Sperm. Stock my Fourth		
	for 1/4 th $1074.92. nt. proceeds 150 boxes Candles due 12 Dec.r 1829		268 73
P65 P79	Thomas Whitridge Dr. to Sperm. Stock my Fourth		
	for 1/4 th $1193.15 nt. proceeds 43 Casks White Oil due 4 Dec.r 1829		298 28
P40 P79	Robinson Weeden & Co. Dr. to Sperm. Stock my Fourth		
	for 1/4 th $710.22 nt. proceeds 20 Casks Sum Oil due 9 Dec.r 1829		177 56
P82	Gilbert Russell's Estate Dr. to Cash		
	p.r Mother 8 mo. 26	45. "	
	" ditto 10 mo. 2	20. "	
	" ditto " 3	10. "	
	" ditto " 9	40. "	
	" Wm. M Garvey on act. wages 9 mo. 26	12. "	
	" Tim.o Delano for Coffin 10 mo. 10	25. "	152 "
—	Cash Dr. to Sundries A/c		
P77	To Fish Grinnell & Co.		
	for my draft dated 12 Cr. 30 days		
	favr. W.m R. Rotch & Co.		1500 "
P77 P56	Fish Grinnell & Co. Dr. to Henry Payson & Co.		
	for my draft dated 12 Cr. at 30 days, date favr. Fish Grinnell & Co. or H. Payson & Co. sent to J. G. & Co. to collect		1000 "
P82	Gilbert Russells Estate Dr. to Cash		
	p.r C. W. Morgan 19 Cr. for 6 tons Lehigh Coal 5 $ 8		48 "
P72	Bills Payable Dr. to Cash		
	p.r Note to Jos. Rotch dated 3 July due 12 Cr.		1750 "

New Bedford October 1829 –

50	Bills Receivable Dr to		
6	Ship Sophia my Fourth		
	For 1/8th of Ship sold Wm Cummings at cost Outfits adding 2 1/2 per cent for which I rec'd his Note dated 17 Octobr at 4 months with interest – – – – –		2175 21
	Cash Dr to Spermaceti Stock my Fourth		
79	For Oil for family use – – – – –	.85	
	amt from Baker & Briggs – – – –	8.89	
	1/4 th Geo. Tysons Note – – –	412.28	422 02
79	Spermaceti Stock my Fourth Dr to Cash		
	Apr. p Wm Coffin – – – –	42.82	
	" 1/4 Note to Capt C Dunbar – – –	213.79	
	" 1/4 do to Capt Gidn Randall	150..	
	May 1/4 do to ditto – – –	125..	
	June do to do – – –	125..	
	" 1/4 Note to Est Jas. Howland	749.67	
	July. balance of Cash Act. – – –	936.49	
	" 1/4 Note to Luther Coffin – – –	75..	
	" p Capt Randall – – – –	125..	
	" p Jos Rotch – – – – –	250..	
	Aug 7 p ditto – – – – –	750..	
	" 31 p ditto – – – – –	550..	
	1/4 Note to Hunnewell Hathaway	77.29	
	balance of Cash Act in Ledr – –	224.60	
	Balance carried to new Act – –	3330.82	7725 48
65	Thomas Whitridge Dr to		
79	Spermaceti Stock my Fourth		
	For 1/4th $1028.52 net proceeds 36 casks Sum Oil – due 9 October – – – – –		257 13
58	Samuel C Bunting Dr to		
79	Spermaceti Stock my Fourth		
	For 1/4 $3765.85 net proceeds 60 tierces 5 Hhds Winter Oil sent him – due 2mo 1. 1830 – – –		926 62
16	Elisha Hathaway & Co Dr to		
79	Spermaceti Stock my Fourth		
	For 1/4th $1234.87 net proceeds 60 bbls strained Oil due 21 Apr 1830 – – – –		308 72

New Bedford October 1829

	Schooner Regulator my Eighth		
72	D^r To Bills Payable		
	For my Note dated 12 Sep^r 1829 at 6 months		
	favr Charles W Morgan for 1/8 th of said		
	Sch^r purchas'd of him		201 25
82	Gilbert Russells Estate D^r To Cash		
	p^d Mother 2 Nov.		40 "
21	James Durfee Junr D^r To Cash		
	p^d him 12 Nov in full		22 80
	Cash D^r To Gilbert Russells Estate		
82	Rec^d 2 Nov. balance of his Act with		
	Bedford Com^l Bank		275 01
	Cash D^r To Robinson Wesden & C^o		
40	For my draft dated 6 Nov at 30 days		
	date favr W R Roth & C^o		144 50
	Cash D^r To Sundrys		
77	Fish Grinnell & C^o D^r To Sundrys &c		
58	To Samuel C Bunting		
	For my draft dated 16 Nov at 4 mos		
	favr F G & C^o for	1300 "	
65	To Thomas Whitridge		
	For my draft on him same date at 3 mos		
	favr F G & C^o for	1000. "	2300 "
82	Gilbert Russells Estate D^r To Cash		
	p^d Wm R Wotsbill new selling grate		23 31
	17 Nov		
80	William Roth & C^o D^r To Cash		
	p^d them 17 Nov. on Act Ship Frances		
	cargo Sperm Oil		400 "
80	William R Roth & C^o D^r To Cash		
	p^d them 18 Nov. bal. of Act		166 60
28 Nov. 82	Gilbert Russells Estate D^r To Cash		
	p^d Capt Stewart for 44 bus. Oats @ 38 c^s		16 72

New Bedford November 1829

C82 Dr	Gilbert Russells Estate D^r To Cash p^r Dor A Ransbie 20 Nov.		22 50
C40 Dr	Francis Taber & Son D^r To Cash p^r them on Act 21 Nov		100 "
C80 Dr	William R Rotch & C^o D^r To Cash p^r them on Act 23 Nov		300 "
C80 Dr	William R Rotch & C^o D^r To Cash p^r them on Act 24 Nov		300 "
C43 C79	Nathan Taber D^r To Sperm^a Stock my Fourth For Amt his Act a/sumd by me	21.35	
Dr	To Cash p^r him 30 Nov. bal. of Act	21.19	42 54
Journal	Sperm^a Stock my Fourth D^r To Sundry Acts To Ship Frances my Sixteenth For 1/16th of her cargo of Sperm Oil 3598 gals. 2163.84 To William R Rotch & C^o For 1/4th of 8978 gals. purchas'd of Crew 1348.51		3512 35
C79 C80	Sperm^a Stock my Fourth D^r To William R Rotch & C^o For 1/16th of Ship Frances cargo of Sperm Oil as Cr^{no} 3598 gals 2163.84 For 1/4th of 8978 gals Sperm Oil purchas'd of Ship Frances Crew 1348.51		3512 35
C65 C79	Thomas Whitridge D^r To Sperm^a Stock my Fourth For 1/4th $1379.20 n^t procds 200 bxs Sperm Candles dn 16 Sep^r 1829		344 80
C82 Dr	Gilbert Russells Estate D^r To Cash p^r 4 Dr Dudley Davenports carpenters bill " " " T. Penninans Butchers bill	12 34 63 19	75 53
C82 Cr	Cash D^r To Gilbert Russells Estate Rec^d 4 Dr dividend at Seaford Comm^a Bank		69 "

New Bedford December. 1829.

Dec 5	82 m	Gilbert Russells Estate D^r to Cash			
		p^d I. H. Bartlett's bill of Corn & carriage hire		22,85	
" 8		p^d Barker & Briggs bill of Wood		71.87	94 72
	m 82	Cash D^r to Gilbert Russells Estate			
		Rec^d Dividend of Bedford Comer "Insw"			
		co 8 Dec^r			80 "
	82 m	Gilbert Russells Estate D^r to Cash			
		p^d Mother 8 Dec^r			50 "
	81 m	Interest Ac^t D^r to Cash			
		p^d 1/4 th of Interest on joint Note with			
		W^m Rotch & Co^e for one year, to Cap^t Gideon			
		Randall for $4000			60 "
	m 77	Cash D^r to Fish Grinnell & Co^e			
		For my draft dated 14 Dec^r at sight			
		favr Jos Ricketson Cash for			500 "
	72 m	Bills Payable D^r to Cash			
		p^d dec^d bill to Chas Grinnell 14 Dec^r			28498
	40 m	Francis Taber & Son D^r to Cash			
		p^d them 14 Dec^r in full			1269
	82 m	Gilbert Russells Estate D^r to Cash			
		p^d W^m M^c Garvey on act Ways 19 Dec^r		21. "	
		" Appraisers for appraising the value of			
		Standish's Store & Wharf		1.50	2250
	m	Cash D^r to Sundry. A/c			
	20	To Gideon Howland			
		For my draft dated 23^d Dec^r at 5 days			
		date favr Jas B Congdon Cash^r for		150. "	
	77	To Fish Grinnell & Co			
		For my draft dated 23 Dec^r at 60 days			
		date favr Thos Rotch for		200. "	
29 Dec^r	82 m	Gilbert Russells Estate D^r to Cash			
		p^d Cap^t Rob^t Gibbs bill of freight from			
		New York per Sloop Experiment			157
		p^d Fish Sherman for priving the underpining			50
		Stones of Standish's Store			207

New Bedford January 1830

82	Gilbert Russells Estate Dr to Cash			
	p Mother 12 Jany 1830			30 "
77	Fish Grinnell & Dr to			
49	Sperm & Stock my Fourth			
	For net proceeds 17 Casks Winter Oil			
	$948.44-1/4th	due 3 mo 30. 1830	237.11	
	For 1/4 $936.32 net proceeds 32 Casks Winter			
	Oil due 4 mo 20. 1830		234.08	471 19
82	Gilbert Russells Estate Dr to Cash			
	p C Thornton's bill of Medicine 12 Jany			14 22
	" H P Willis bill			11 93
				26 15
20	Gideon Howland Dr to Interest Act			
81	For bal. of Interest due me			3 26
20	Gideon Howlands New Account			
20	Dr to His Old Account			
	For balance due me 31 Dec 1829 as per his act			3 53
82	Gilbert Russells Estate Dr to Cash			
	p Wm McGarvy 16 Jany			12 "
	" Peleg Clarks bill repairing carriage			10 75
79	Sundry Acts Dr to Sperm & Stock my Fourth			
41	James Bosworth			
	For Amt transferred to me on Oil works books		43.21	
83	Doct Paul Spooner			
	For ditto	ditto	30. "	
82	Gilbert Russells Estate			
	For ditto	ditto	42.18	
67	Coombs & Grinnell			
	For ditto	ditto	60.30	175 69
82	Gilbert Russells Estate Dr to Cash			
20 Jany	p Warren Mayfield Masons bill		1.75	
28 "	p postage bill		4.04	
	p Wm Blis bill		2.50	
	p Geo. Gipson Hastings bill Lamp shades		4.75	
1 Feby	p Davis Chase bill		17.75	30 79

New Bedford January 1830-

C79	Sundry Acts D^r^ to Sperm^e^ Stock my Fourth			
C65	Thomas Whitridge			
	For 1/4th $1038.48 net procuds 43 Casks			
	Winter Oil due 5 May 1830 - - -		259.62	
C20	Gideon Howland			
	For 1/4th $799.38 net procuds 21 Casks			
	Winter Oil due 28 March 1830 - -		199.84	459 46
	Sundry Acts D^r^ to			
C16	Elisha Hathaway & C^o^			
C59	Expense Act			
	For 1/4th 3 bbls Sum Oil sold Jn^o^ Elliot			
	Nov. 5, 1828. returnd proving bad		17.50	
	For 1/2 box Segars - - -		10. "	
	For Duty & expenses on 1 Cask Port Wine			
	from Lisbon - - - -		22.35	49 85
C84	Hannibal Wright			
	For 1/4th Ant of Oil sold him due May 2d 1829			
	he having failed - - - - -			57 10
C84	J. Patten			
	For 1/4 Ant of Oil sold him due July 16. 1829			
	he having failed - - - - -			5 76
C84	Jonathan Hyde			
	For 1/4th Ant of Oil sold him Nov 4. 1828			
	he having failed - - - -			15 92
C79	Sperm^e^ Stock my Fourth			
	For 1 Cask Potash 26 July 1829 - -		40.63	
	For 1 Ditto		38.44	79 07
				207 70
C16	Elisha Hathaway & C^o^ D^r^ to Sundry Acts			
C59	To Expense Act			
	For 1/4 Sales 3 bbls Oil returnd by Jn^o^ Elliot		16.09	
	For 1/4 dividend rec^d^ from N. Bridge for			
	Candles sold him Mar. 9. 1822 - -		1 94	17 03
C84	To Hannibal Wright			
	For 1/4 dividend rec^d^ from him Nov 9. 1829		14.27	14 27
C84	To J. Patten			
	For 1/4 dividend rec^d^ from him Nov 25 -			2 16
C81	To Interest Act			
	For balance of Interest to 1st Jany 1830			
	due me - - - - - -			7 31
				40 77

New Bedford January 1830

16	Elisha Hathaway & Co's New Act		
16	D°to Their Old Act		
	For balance due me 1 Jany 1830		
	as per their Act of that date		161 95
56	Henry Payson & C° D°to		
79	Sperm & Stock my Fourth		
	For 1/4th $1011.47 net proceeds 36 casks		
	Sum Oil due 25 Jany. 1830	252.87	
	For 1/4 $1127.68 net proceeds 32 Casks Winter		
	Oil due 8 March 1830	281.92	534 79
	Sundry Act D°to		
56	Henry Payson & C°		
84	James Ferguson		
	For 1/4th amt Oil sold him date		
	Aug 3. 1827. he having failed	14.04	
84	Hammond & Newman		
	For 1/4th amt Oil sold them due		
	July 16. 1827 they having failed	13.88	
84	John Wilson		
	For 1/4th amt Oil sold him due		
	Sep 25. 1827 he having failed	16.62	
59	Apense Act		
	For postage	.50	
81	Interest Act		
	For balance of Interest due them		
	calculated to 8th March 1830		
	as per their act dated 31 Dec 1829	26.68	71 72
56	Henry Payson & Co's New Act		
56	D°to Their Old Act		
	For balance due me 8 March 1830		183 94
77	Cash D°to Fish Grinnell & C°		
	For my draft dated 30 Jany at sight		
	favr I Rickston Cash		400.
82	Cash D°to Gilbert Russells Estate		
	Rec'd Davis Chase 2 years rent of		
	Coopers shop		122 25

New Bedford January 1830

C77 Sundry Acts Dr To Fish Grinnell & Co
C59 Expense Act

For Cash rec'd them in New York	16 Apr.		50."	
do p. G R Grinnell	6 June		4.38	
do Mrs Rupell	10 "		30."	
do ditto	12. "		18.75	
do Capt Crocker for clothes	15 "		54.14	
do 1 Case Champagne	17 July		11.25	
do Cartage of baggage	5 Sept		" 25	
do Jos Grinnell bill of Hose	7 "		14.42	
do Milly Pipes colo woman	12 "		1."	
do Mrs M H Grinnell	18 "		6.93	
do Mrs H Grinnell 5 Cr			20."	
do ditto	9 "		30."	
do Postage			2.81	243 93

C51 Ship Manhattan my Eighth
For 1/8th bal. hur act due 12mo 31. 1828 — 655

C81 Interest Account
For Interest on my Note to Jos Grinnell
$1000 for 1 year to 13 Oct. 1829 — 60."
For balance of Interest Act to 31 Dec 1829 — 138.64 — 198 64
449 12

C77 Fish Grinnell & Co Dr To
C61 Brig Argus my Sixth
For 1/16th bal. hur act due 12mo 31. 1829 — 224 39

C77 Fish Grinnell & Co New Account
C77 Dr To Their Old Account
For balance due 12mo 31. 1829 as per
their Account of same date — 466 70

C65 Thomas Whitridge Dr To
C85 Sperm Stock my Fourth
For 1/4th $1029.16 net proceeds 150 boxes
Sperm Candles due 4 Feby. 1830 — 257 29

C86 Bedford Com'l Bank Dr To Cash
" For balance in the Bank 1 Feby. — 270.83
Cash deposited " " — 122.25 — 393 08

C72 Bills Payable Dr To Bills Payable
" For my Note to Stephen Tobey dated 23 Jany 1829. taken up by new Note dated 23 Jany 1830 for same Amt — 1700"

New Bedford February 1830.

Sundry Acts Dr to
65 Thomas Whitridge

59	Expense Act			
	For 2 bbls Flour	Oct 14. 1828	14.25	
	1 bbl Oysters	Jany 1. 1829	1.75	
	1 bbl ditto	Apr 8. "	3. "	
	2 bbls Flour	Sept 21. "	12.75	
	1 bbl Oysters	Oct 24 "	1.25	
	1 bbl ditto	Nov 12 "	2.17	
	3 bbls ditto	Dec 28 "	17.50	52 67
57	W. Adreon			
	For 1/4 Sales 2 Casks Oil 17 Apr 1829			
	he having failed			13 08
				65 75

65 Thomas Whitridge's New Account
65 Dr to His Old Account

	For balance due me as per his act		
	dated 26 Jany. 1830		504 52

86	Sundry Acts Dr to Bedford Com'l Bank			
82	Gilbert Russells Estate			
3 Feby	pr Sal Bosworth shoemakers bill		7. "	
" " 59	Expense Act			
	pr ditto	ditto	22.24	
" 81	Interest Act			
	pr Interest on Note to Stephen Tabor			
	dated 23 Jany. 1829 for $1700. 1 year		102. "	
4 82	Gilbert Russells Estate			
	pr Mother		50. "	181 24

82	Gilbert Russells Estate Dr to	
59	Expense Account	
	For 2 bbls Flour in Nov 1829 @ $6 1/2	13 "

87	Cash Act Dr to Bedford Com'l Bank	
86	Check for duty - Feby 1st	25 "

87	Cash Dr to Expense Act	
59	Rec'd Mother for sundry articles	
	supplied her family	28 "

New Bedford February 1830-

	f86	Sundry Acts D^r To Bedford Com^l Bank			
5	Feb^y f82	Gilbert Russells Estate			
		p^r Jos. Brownell Blacksmiths bill		13.35	
"	" f87	Cash Act			
		p^d ditto Oil works bill		19.20	
"	" f59	Expense Act			
		p^d ditto private bill	19.46		
		" Zach^h Cushman for a Sleigh	25. "	44.46	
	f87	Cash Act			
6	"	A Baker & Co. Oil works a/c		77.04	
	f82	Gilbert Russells Estate			
"	"	p^r E. Tripps bill filling Ice house		21.84	175 89

Sperm Stock my Fourth

	f85	Sundry Acts D^r To Sperm Stock my Fourth			
	f77	Fish Grinnell & Co			
		For 1/4 th $2000 remitted by G C Rapelet Barstow draft on T. Phelps & Co at 60 ds sight, as per F G Rs letter dated 2m^o 5		500. "	
		For 1/4 th $1268.71 Sales 24 Pipes Winter Oil due 4m^o 11. 1830		317.18	817 18
	f77	Fish Grinnell & Co^o D^r To Sperm Stock my Fourth			
	f85	For 1/4 th $186.88 remittance from J. H Field & Co^o due			46 72
	f61	Brig Argus my Sixth D^r To			
	f77	Fish Grinnell & Co^o			
		For 1/6 th balance her a/c due 12m^o 31. 1829			672 23
	f52	Adventure per Brig Argus n^o One			
	f61	D^r to Brig Argus my Sixth			
		For balance transferred			457 84
	61	Brig Argus my Sixth D^r To			
	f52	Adventure per Brig Argus n^o Two			
		For balance transferred			956 16
	f61	Brig Argus my Sixth D^r To Merch^se			
		For 1/4 Invoice of Candles erroneously credited Adv^r per Brig Argus n^o 2 in Jan^y. 1828			81 90

New Bedford February 1830

f77 Fish Grinnell & Co Dr
f85 Sperm Stock my Fourth
For 1/4 th $2000 remitted to them by J H
Fish & Co. as per J G Hoskins letter 1 mo 12. 1830 . . . 500 "

Sundry Acts Dr to
f85 Sperm Stock my Fourth
" Cash Account
For 1/4 th Amt rec from G & C Bonney 222.86
Clinton Crockers Note 700.45
1/4 rec from Warren Barry & Park . . 183.12
1/4 th Dyer & Richmonds Note . . 306.77
balance cash as per Oil works books 303.33 1716 53
f59 Expense Account
For Oil & Candles for 1 year 25.05
W H Allen & Cos bill 24.68
Chapman & rec from Canton 44.30
C Dunbar & Cos bill 13.06
D R Greens bill 15.18
H P Wells bill 13.55
Wm Knights bill 49.99
A Barker & Cos bill 63.44 249 25
f45 Job Eddy
For Amt transfer'd from Oil works books 80 64
f80 William R Roth & Co
For this Amt due me on Oil works
books 11 Feby. 1830 . . . . . 541 86
2588 28

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f80 Sundry Acts Dr to William R Roth & Co
f66 Ship Frances my Sixteenth
For premium of Insurance first voyage
to Pacific Ocean due 2 mo 4. 1830. p by them 114 "
f85 Sperm Stock my Fourth
For 1/4 th $1000 p for my Act to Thos Roth
11 mo 1829. on Act of Oil . . . . 250. "
f59 Expense Act
For cost of 12 Westphalia Hams . . 13.91
f61 Brig Argus my Sixth
For 1/16 th balance her Act 267.36 645 27

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f80 William R Roth & Cos New Acct Dr to
f80 Their Old Acct
For balance transfer'd 12 Feby. due me 49 39

New Bedford February 1830

80	William R Rotch & C D To Sundry Acts		
66	To Ship Frances my Sixteenth		
	For 1/16th net procds Ship Frances cargo of Oil first voyage	2138.39	
	Return commission on my 1/16th of Cargo	33.15	
	1/16th balance of Old Act	10.39	2203.93
53	To Commission Act		
	For half Com. on settlement Ship Frances first whale voyage		190.18
27	To Manasseh Rempton		
	For amt his bill of Lumber for Ship Frances Dec 5 mo 4, 1830		45.43
7	To Sloop Ann my Eighth		
	For freight of sundries from New York for Ship Frances		18.75
35	To Privilege in Central Wharf		
	For 1/16 Ship Frances bill of Dockage	6.86	2465 15

85	Sperm Stock my Fourth D To Sundry Acts		
59	To Expense Act		
	For 3 Oil bbls		1.87
ws	Cash Act		
	For 1/4th Amt p Thos Rotch Dec 1829	125. "	
	For 1/4th ditto 23 Dec "	200. "	325. "
81	To Interest Act		
	For Interest Amt Notes & rec fm. Hathaway & C°		1.70
53	To Commission Act		
	For Amt rec for my services manufacturing Stock № 9	1386.51	1615 08

85	Sperm Stock my Fourth Old Act		
85	D° To New Act		
	For balance transferred		6738 59

82	Gilbert Russells Estate D To Cash		
87	p° 12 Feby. Negus for 6 Cords wood		29 61

ws	Cash D To Gilbert Russells Estate		
82	Rec of J. Howland & C°. for Levi Standish's Store at the foot of Main Street, which they purchased at Auction, deliverable 1 Dec 1829	430 "	
	Int. Interest on $430 - $2.15	2.15	
	Underpinning Stones	14.50	446 65

New Bedford February 1830

81	Interest Act New Act D^r^ to		
81	Old Act		
	For balance transferred to debit of new account		789 56
53	Commission Act Old Act D^r^		
53	New Act		
	For balance transferred to credit of new account		4325 04
77	Fish Grinnell & Co D^r^ to		
85	Sperm & Stock my Fourth		
	For 1/4 th of $800 rem^g^ thereon by J H Fish & Co 21 Jan^y^ Bilbo Alley & Trimble 60 days sight drw		200 "
7 Feb^y^ 82	Gilbert Russells Estate D^r^ to Cash		
87	p^d^ for New Bedford Mercury one year to Dec^r^ 30. 1829. also for ditto sent to Nancy Rupell Eston	4."	
86	Bedford Com^l^ Bank D^r^ to Cash		
87	For Am^t^ deposited 19 Feby		303 94
87	Cash D^r^ to Gilbert Russells Estate		
82	Rec^d^ 18 Feby of Jn^o^ Paun for one years rent of part of Anthony House to 1 Mch 1. 1830		40 "
86	Bedford Com^l^ Bank D^r^ to		
	Sundry Acc^ts^		
65	To Thomas Whitridge		
	For my draft on him dated 20 Feby at 15 days date	500."	
16	To Elisha Hathaway & C^o^		
	For my draft on them dated 20 Feby at sight	160."	660 "
86	Sundry Acc^ts^ D^r^ to Bedford Com^l^ Bank		
22 Feby 82	Gilbert Russells Estate		
	p^d^ W R Rotch & C^o^ for deal plank for ice house	10."	
" 88	Expense Act		
	p^d^ J R Anthony, Gilberts School bill $8.88 & Sundry small acc^ts^	21.88	31 88

New Bedford February 1830

	87	Cash D^r To William B Rotch & C^o		
	80	Rec^d of them 22 Feby bal. of Acct - - - - - -		49 39
	65	Thomas Whitridge D^r To		
	81	Interest Acct		
		For balance of Interest as per his Acct		
		16 Feby. 1830 - - - - - - -		37 24
22 Feby	82	Gilbert Russells Estate D^r To Cash		
	87	p^r Wm C Nye bill of butter	9.44	
23	"	p^d Ich Clapps bill - - - -	9.88	19 32
	67	Sundry Acc^ts D^r To Coombs & Grinnell		
	85	Sperm^a Stock my Fourth		
		For 22 Gil bbls 3/9. Rec^d 22 Sep^r 1829. - -	13.75	
	88	Expense Acct		
		For Amt this bill of Groceries in 1829	92.35	106 10
	87	Cash D^r To Gilbert Russells Estate		
	82	Rec^d 24 Feby of Enoch Horton for one		
		years ~~rent~~ ground rent of his Bake house		
		from 2m^o 1. 1828. to 2m^o 1. 1829 - - -	70. "	
		Interest on the same - - - - -	2.50	
		One years ground rent of ditto from		
		2m^o 1. 1829 to 2m^o 1. 1830 - - - -	70. "	
			142.50	
		Lep^d Amt E Hortons bill of Bread - -	37.85	104 65
	87	Cash D^r To Henry Payson & C^o		
	56	Rec^d 24 Feby of Thos S & Nath^l		
		Hathaway on this Acct - - - - -		112 28
	87	Cash D^r To Gilbert Russells Estate		
	82	Rec^d 25 Feby. of Babcock & Allen for		
		one years ground rent of their paintes		
		Shop from 2m^o 11. 1829 to 2m^o 11. 1830. -	55. "	
		Rec^d of Thomas Souvet for one years		
		ground rent of his House from 11m^o 15		
		1828 to 11m^o 25. 1829 - - - - -	12. "	67 "
	86	Bedford Com^l Bank D^r To Cash		
	87	Deposited 25 Feby.		296 93

New Bedford February 1830-

82 86	Gilbert Russells Estate D^r^ to Bedford Com^l^ Bank			
26 Feby	p^r^ Levi Standish on Act of his Stow which formerly stood at the foot of Main street			200 "
85 58	Sundry Acc^t^ D^r^ to Sperm^a^ Stock my Fourth			
	Samuel C Bunting			
	For 1/4th $1459.72 Net procds Invoice 25 Casks Winter Oil sent him 16 Oct 1829 due 4 Mo 17. 1830		364.93	
	For 1/4th $1455.98 Net procds Invoice 25 Casks Winter Oil sent him 9 Nov. 1829 due 5 Mo 15. 1830		363.99	728 92
77	Fish Grinnell & C°			
	For 1/4th $932.65 Net procds 130 boxes Candles due 8 Mo 24. 1830			233 17
				962 09
27 Feby 82 87	Gilbert Russells Estate D^r^ to Cash p^r^ Babcock & Allen bill of paints			1 91
86 77	Bedford Com^l^ Bank D^r^ to Fish Grinnell & C°			
	For my draft dated 27 Feby at 30 d^s^ date favr Jos. Rickston Cash^r^			300 "
82 87	Gilbert Russells Estate D^r^ to Cash			
	p^r^ for a load of straw		4.25	
	" Capt Akin bill of pt from Albany		1.94	6 19
86 87	Sundry Acc^t^ D^r^ to Bedford Com^l^ Bank Cash Account			
	Chas W Ricketson 13 Feby		25. "	
	do N Read Oil works		20. "	
	do W B Spooner do		15.62	
	do Dyer & Richmond do		259.20	
	do Jos. Rotch Lent		15. "	
	do W White & C° Oil works		92.70	
	do Chas Wood do in Jany.		27.67	455.19
88	Expense Acct p^r^ W H Allen on Act Mr Dewey's Society		25. "	480 19

New Bedford February 1830

85 86	Sperm Stock my Fourth D^{r} To Bedford Com^{l} Bank				
	P^{r} 1/4th of the following joint Notes with W R Rotch & viz				
	Dan^{l} Wood 2/3rds, dated 17 Feby 1829		1646.86		
	Wm Tucker same date		636.30		
	Warren Howland do		371.18		
	Hannibal Hathaway do		318.15		
	1/4 th of		2972.49	is 743.12	743.12
	1/4 th Note to I. F Hastie			55.58	798.70
86	Bedford Com^{l} Bank D^{r} To Cash				
87	For chuk to I R Anthony credited Bank this Amt more than the chuk				775
81	Interest D^{r} To Bedford Com^{l} Bank				
86	For Interest on drafts discounted				440
86	Bedford Com^{l} Bank New Acct				
86	D^{r} To Old Acct				
	For balance due me 1st March				6440
86	Sundry Acc^{ts} D^{r} To Bedford Com^{l} Bank				
85	Sperm^{t} Stock my Fourth				
	2 March chuk to I G Howes		9.37		
	" " do I & C Clapp		167.44	176.81	
82	Gilbert Russells Estate				
	2 March chuk to Taylor Gifford for bill of Corn			9.20	
88	Expense Act				
	2 March chuk to I & C Clapp				
	for bill of Cartage for 1829		21.67		
	" Taylor & Gifford for 20 bus. Corn		9.20	30.87	21688
87 82	Cash D^{r} To Gilbert Russells Estate				
	Rec^{d} 6 March of Rufell Booth Amt charg'd him on G Rufells Books				6953
82 87	Gilbert Russells Estate D^{r} To Cash				
	P^{d} 6 March Rufell Booths carpenters bill			74.86	
	9 March P^{d} Mother			50. "	
	11 March P^{d} Wm M^{c} Garvey on Ac^{t} wages			20. "	
	" I. Clapp carting Coal			3.76	
	" Carriage hire for funeral at Mansion house			2. "	15062

New Bedford March 1830

56	Henry Payson & Co Dr To			
85	Sperm & Stock my Fourth			
	For nt proceeds 200 boxes Candles			
	due 20 Apr. 1830 - 1/4th $1415.77			353 95
89	Ship Braganza Dr To Cash			
17 March 87	pd entering & Custom house		1.50	
"	pd Charles Hart for his services as per bill		20.00	
"	" Labourers discharging Ship		47.23	
"	" for a Basket		" 50	69 25
77	Fish Grinnell & Co Dr To Profit & Loss			
64	For 1/4th $54.72 amt of dividend they rec'd			
	from W. W. Wetmore & Co. due 3 mo's			13 68
	Sundry Acts Dr To			
86	Bedford Comercial Bank			
87	Cash Act			
	March 6. check W J R		30."	
	" 9 do Wm Coffin		203.63	
	" " do G Russells estate		50."	
	" 10 do Chas Wood		26.40	
	" 11 do Wm McGarry		20."	
	" 12 do Walter Handy		17."	
	" 16 do Ship Braganza & Labourers		100."	447 03
72	Bills Payable			
	March 15 pr Note to Chas W Morgan			201 25
89	Ship Braganza			
	March 16 Check to Capt Crop Amt his a/c			130 31
				778 59
86	Bedford Com Bank Dr To Sundry Acts			
85	To Sperm & Stock my Fourth			
	For two Notes sign'd by J H Bartlett disco		385.68	
87	To Cash Act			
	For Amt deposited 6 March	180."		
	" ditto 19 - "	215.68	395.68	901 36
81	Interest Act Dr To Bedford Com Bank			
86	For discount on Notes			7 29
89	Ship Braganza Dr To Cash			
	putting up iron bolts		" 30	
87	pd 23 March Underwood 1½ days work		1.50	
	" " " James Randall 5 days		5."	
	" " Dennison 1½ days		1.50	8 30

New Bedford March 1830 -

f77	Fish Grinnell & Co Dr			
f85	Sperm Stock my Fourth			
	For 1/4th $237.84 remitted them by J. H Fish & Co drs	59.46		
	For 1/4 $1000 remitted them by G & R Russell Barstow	250. "	309	46
f87	Cash Dr To Sloop Traveller my Eighth			
f7	Rec 30 Month of Capt Crowell for 1/8th of her Earnings for 1829		59	"
f87	Cash Dr To Gilbert Russells Estate			
f82	Rec 31 March of David Sillerton for the Sale at auction of the Wharf at the foot of Main Street, as per his account		48	45
f86	Bedford Com Bank Dr To Cash			
f87	Deposited 31 March		97	94
f89	Ship Braganza Dr To Cash			
f87	pr 31 Mar. J. B Randall labour	2.70		
	" Wilcox do	" 63	3	33
f86	Sundry Acts Dr To Bedford Com Bank			
f85	Sperm Stock my Fourth			
	5/4th joint Note with W R Roth & Co to Jno A Howland	39.77		
f87	Cash Act			
	Check W J R 22 Mar.	20. "		
f88	Expense Act			
	pr Benj Smith for 2300 Hay @ $12/p	14.37	74	14
f86	Bedford Com Bank Old Act Dr To New Account			
f86	For Amt over drawn last month		13	20
f86	Bedford Com Bank Dr To			
f77	Fish Grinnell & Co			
	For my draft dated 2 April favor W R Roth & Co at 30 days date deposited for $500 Less 33 days Interest	497.25		
f81	Interest Act			
	For 33 days Interest on the above	2.75	500	"

New Bedford April 1830

86	Bedford Com^l Bank D^r to Sundry Acts			
85	To Sperm^a Stock my Fourth			
	For J H Bastets Note discounted		570.11	
82	To Gilbert Russells Estate			
	For dividend on his Bank Stock deposits Apl 6		69."	639 11
65	Thomas Whitridge D^r to			
85	Sperm^a Stock my Fourth			
	For 1/4th $1043.24 net proceeds 30 Casks Winter Oil. due 14 June 1830			260 81
87	Cash D^r to Gilbert Russells Estate			
82	Rec^d 8 Apr of Bedford Com^l Insur^e Co dividend		80."	
	Rec^d of ditto for one years rent of rooms to 3 M^o 10. 1830		65."	145"
86	Bedford Com^l Bank D^r to Cash			
87	Deposited 8 Apr			85"
86	Sundry Acts D^r to Bedford Com^l Bank			
85	Sperm^a Stock my Fourth			
	Apr 3 chek to Pardon Tabor	177.95		
	5 d^o Philip Bailey	110."		
	" d^o Ish^a Tripp	34.75		
	" d^o Tho^s Jount	120.63		
	" d^o Jn^o Paun	108.88		
	" d^o Nathan Rud	80.50	632.71	
4	Joshua Bunker			
	Mate of Ship Tionoleon			
	Apr 5 chek to Capt Burdett as per order from Mr Bunker			50."
88	Apense Act			
	Apr 5 chek to J R Anthony for Linen Canbrick			26.58
87	Cash Act			
	Apr 1 chek D. Dauser	66.42		
	" 2 d^o Bunker & Briggs	15.21	81.63	
88	Apense Act			
	Apr 2 chek Bunker & Briggs for Wood	36.29		
	" " d^o J R Anthony 2 bbls Coal	14.12	50.41	841 33

New Bedford April 6th 1830...

f86	Sundry Acts Dr To Bedford Com'l Bank		
f82	Gilbert Russells Estate		
	Apr 3. check to Wm McGarvy bal. of ways	22.89	
f19	Willcox & Richmond		
	Apr 3. check on Act Ship Braganza	100. "	122 89
f87	Cash Dr To Gilbert Russells Estate		
f82	Rec'd Apr of Capt Wm London for one year ground rent of his House in Water Street ending 1st Apr. 1830		50 "
f86	Bedford Com'l Bank Dr To Cash		
f87	Deposited 9 April		87 55
f83	Isaac S Maxfield Master of Ship India Dr To Bills Payable		
f72	For my Note dated 9th Apr 1830 pay'e in 60 days after the arrival of Ship India for $1200 insur'd on his share of Ship India's Cargo of Oil at 5 per Ct Policy $1		61 "
f86	Bedford Com'l Bank Dr To Sundry Acts		
void & at pw 155	~~f82~~ To Gilbert Russells Estate		
	6 Apr deposited dividend on his Bank Shares	9."	
f87	To Cash Act		
	deposited 20 Apr	5000."	5009
f87	Cash Dr To Gilbert Russells Estate		
f82	Rec'd 20 Apr of Sam'l James for one year ground rent of his Store		60 "
f82	Gilbert Russells Estate Dr To Cash		
f87	p'd 20 Apr. Sam'l James painters bill		116 28
f86	Sundry Acts Dr To Bedford Com'l Bank		
f89	Ship Braganza		
	Apr 6. Do 360 Iron poles @ 5 ct	18."	
f88	Expense Act		
	Apr 9 P Penniman & Whiting Butchers bill	39.07	
f82	Gilbert Russells Estate		
	p ditto ditto	23.06	62.13 80 13

New Bedford April 1830

86	Sundry Acts Dr To Bedford Com'l Bank		
19	Wilcox & Richmond		
	Apr 20 Chk on act Ship Braganza	100. "	
88	Expense Act		
	Apr 20 Chk to Sam'l James for painting House	70.83	
87	Cash Act		
	Apr 20 Chk to Sam'l James	56.28	
48	Davis Chase		
	Apr 20 Chk on a/c Ship Braganzas casks	1000. "	
80	William R Roach & Co		
	Apr 22 p'd them on act	2000. "	3227 11
87	Cash Dr to Sloop Anna my Eighth		
7	Rec'd 26 Apr of Capt Hart for her earnings for one year ending last Jan'y. after deducting bill against Ship Frances previously rendered		74 06
56	Henry Payson & Co Dr To		
85	Sperm Stock my Fourth		
	For 1/4th $2160.48 net proceeds 300 boxes Sperm Candles due 31 Aug't 1830		540 12
87	Cash Dr To Capt Daniel Wood		
90	Rec'd him 5th May on a/c Ship Braganzas outfits		1500 "
86	Bedford Com'l Bank Dr To		
85	Sperm Stock my Fourth		
	For Am't E J Mallets Note of Providence		66 92
58	Samuel C Bunting Dr To		
85	Sperm Stock my Fourth		
	For 1/4th $1005.42 net proceeds 29 casks Winter Oil due 7 mo 20		251 35
86	Sundry Acts Dr To Bedford Com'l Bank		
87	Cash Account		
	For postage	15.23	
	Chk W J R 23 Apr	25. "	
	ditto 25 "	25. "	65.23
89	Ship Braganza		
	23 Apr p'd Wm B Spooner for Oakum	74.62	139 85

New Bedford May 1830-

85	Sperm Stock my Fourth D^r^ to Sundry Accounts			
91	To Bills Payable			
	For my Note to Capt Rob^t^ Tuckerman with interest dated 4 May at 4 months, for Sperm Oil purchas'd of him		1025.70	
	For ditto to ditto same date at 6 months for ditto		1025.70	
	For my Note to Jos Rotch dated 4th May on demand with interest for Sperm Oil purchas'd of him		3114. "	5165 40
87	To Cash			
	p^r^ for Sperm Oil purchas'd of the crew of Ship Wm Rotch		595.20	
	p^r^ 1/4 th of joint Note with WR Rotch & Co to Thos Rotch		529.52	1124 72
				6290 12
86	Sundry Acts D^r^ to Bedford Com^l^ Bank			
85	Sperm Stock my Fourth			
	Apr 23. p^r^ Chas Grinnell for bbls		105. "	
82	Gilbert Russells Estate			
	Apr 25 p^r^ Mother		50. "	155 "

Paid.

	Sundry Acts D^r^ to Bedford Com^l^ Bank			
	Bills Receivable			
	Apr 21. Check to W Grinnell for his Note dated 21 Apr at 90 days		1000. "	
	William R Rotch & Co			
	Apr 22. check p^r^ them on acc^t^			
50	Bills Receivable D^r^ to Sundry Acts			
86	To Bedford Com^l^ Bank			
	Apr 21 check to W. Grinnell for his note dated 21 Apr at 90 days		1000. "	
81	To Interest Act			
	For Interest on the above Note 90 ds		15. "	1015 "
86	Bedford Com^l^ Bank New Act			
86	D^r^ to Old Act			
	For balance due me 1 May			797 38
82	Gilbert Russells Estate D^r^ to Cash			
87	p^r^ Wm Whites bill carriage hire			2 "

New Bedford May 1830

2	Ship Timoleon D^r to Cash		
87	p^d 12 May Wm White's bill of trunkage		2 25
75	Philip Canron D^r		
86	to Bedford Com^l Bank		
	p^d him 13 May on a/c calking Ship Braganza		20 "
86	Bedford Com^l Bank D^r		
90	to Capt Daniel Wood		
	Rec^d him 15 May on a/c Ship Braganza		500 "
85	Sperm^e Stock my Fourth D^r to Sundry Acts		
87	To Cash Act		
	For amt advanced Labourers	133.91	
64	To Profit & Loss		
	For this amt transferd to profit & loss on Oil works books by request of Wm Rotch He in consequence of this change in partnership making it necessary to estimate the value of Stock on hand which we value at $66054.39 - 1/4 it is	16513.59	
88	To Expense Act		
	For empty bbls	1.62	
80	To William R Rotch & C^o		
	For 1/4 th their Act against J. Arnold for Ship Francis' outfits to be endorsed on our joint Note to Jas. Arnold dated 20 Nov 1829 for $13819.29	1872.95	
	For 1/4 th $7777.55 Amt their Act against Thos Rotch for Ship Francis' outfits	1944.39	3817.34
86	To Bedford Com^l Bank		
	For check for Mallets Note not p^d	66.92	66.92 20533 38
66	Ship Frances my Sixteenth D^r to		
80	William R Rotch & C^o		
	For 1/16 th of her outfits due 4 m^o 29		1248 63
80	William R Rotch & C^o D^r to Commission Acc^t		
53	For half Com^n on her outfits		201 34

New Bedford May 1830

Sundry Acts Dr to
85 Sperm Stock my Fourth

87 Cash Act
Rec of workmen for Oil $9.37 add $3.47 12.84
For bal of cash Act on Oil works books 51.72 64.56

88 Expense Act
For Oil for family use 8.00

77 Fish Grinnell & Co
For 1/4 ths $241.22 Amt remitted from
G E Rapsey & Barstow 4 May 60.31

80 William R Roteh & Co
For amt due me on Oil works books as
per settlement in May 340.49

85 New Acct
For omissions in Oil works books viz
Pd L G Hawins for bbls . . 9.37
Pd J Clapp . . . 167.44 176.81 650.17

85 Sperm Stock New Act Dr to Old Act
85 For balance transferred 17180.99

80 William R Roteh & Co Old Act
80 Dr to Their New Act
For balance due them transferred to new Act 2524.14

46 Brig La Plata my Sixth Dr to
77 Fish Grinnell & Co
For 1/16th of the cost of said Brig & Cargo
due 13 May 1830 . . . . . 2022.89

91 Sundry Acts Dr to Bills Payable
For my Note to Robt Tuckerman dated
18 May payable on demand with interest
annually - endorsed by W R Roteh & Co for $2800

91 Bills Payable
For my Note to Robt Tuckerman dated
4 May at 4 months with interest
taken up 1025.70
For ditto - ditto at 6 months . . . 1025.70 2051.40

81 Interest Act
For Interest on the above Notes 4.60

86 Bedford Com'l Bank
Cash rec'd of R Tuckerman, deposited . . 744.00
2800.00

New Bedford May 1830.

87	Cash D^r To Gilbert Russells Estate			
82	20 May Rec^d of Sylvester Ames for rent of			
	1/4th of Anthony House & Hatters Shop			
	one year to 18 May. 1830 - - - - - - - - -			80 "
82	Gilbert Russells Estate D^r To Cash			
87	20 May P^d for Palladium to Jan^y 23. 1830 -		6.24	
	" " P^d Robertson a/c wages - - -		5. "	11 24
86	Bedford Com^l Bank D^r To			
85	Sperm^a Stock my Fourth			
	For this Amt rec^d of J S & N Hathaway			
	& deposited 22 May - - - - - -			803 40
75	Philip Cannon D^r To Cash			
87	P^d him 13 May on Act			5 "
86	Sundry Acts D^r To Bedford Com^l Bank			
19	Richmond & Willcox			
	May 1^st P^d Them on Act - - -			500. "
89	Ship Braganza			
	May 4^th P^d Jn^o S Parker for relin-			
	quishing Capt Dan^l Wood from his			
	engagement to perform a whole			
	voyage in Ship Alex^r Barclay -		500. "	
	May 14 P^d for 156 bus. Charcoal 10^cts		15.60	
	" 20 P^d Capt Rob^t Gibbs for 20 bbls			
	Flour @ $5 -		100. "	
	" 26 P^d Seth Russells bill of Pork			
	Sugar. Coffee &c - -		327. 09	
	" " P^d P. S. Mayhew for 6 quintals			
	cod Fish		19.50	1162.19
85	Sperm^a Stock my Fourth			
	May 17 P^d Jn^o B Taylor for bbls		42.70	
	20 P^d Rob^t Gibbs ditto		65. "	
	24 P^d R Perry ditto		40.52	
	25 P^d Cha^s Wood ditto		39. "	
	27 P^d Ch^s Chadwick ditto		22.75	209.97
87	Cash Act			
	May 19. Check for sely - -			25. "
82	Gilbert Russells Estate			
	May 27 P^d Mather		50. "	1947 16

New Bedford May 1830

86	Sundry Acts Dr To Bedford Com'l Bank			
89	Ship Braganza			
	May 27 P. Chas Chadwick for 22 bbls Tar &		15.40	
92	James Moores			
	May 27 P. him on Act		75.00	90 40
	June			
77	Fish Grinnell & Co Dr To			
85	Sperm Stock my Fourth			
	For 1/4 th $1500 Amt remitted by Field &			
	Co New Orleans due 24 July		375.00	
	For 1/4 th $2780.83 Net proceeds 70 Casks			
	Winter Oil due 9 mo 4		695.21	1070 21
72	Bills Payable Dr To			
77	Fish Grinnell & Co			
	For my draft on F G & Co dated 5 June			
	at 60 days date favr Jas Arnold			
	for 1/4 th my joint note with WRR & Co to			
	Jas Arnold for $4000			1000 00
89	Ship Braganza Dr To Bills Payable			
91	For my note to Harman Hendricks			
	dated 14 May at 6 months for Copper			
	bot of W Grinnell 1186 Sheets 994 3 lbs			
	Sheathing Copper @ 22 1/4 c			2212 32
86	Sundry Acts Dr To Bedford Com'l Bank			
88	Expense Act			
	P. Patrick Marpile for building			
	garden fence		63.60	
81	Interest Act			
	P. James Arnold Interest on joint note			
	with WRR & Co		90.00	153 60
48	Davis Chase Dr To Bills Payable			
91	For my Note dated 14 Inst at 90 days			
	on 5 c Casks for Ship Braganza			500 00
15 June 82	Gilbert Russells Estate Dr To Cash			
87	P. advertising Store Wharf at auction			
	in the Courier			1 25

New Bedford June 1830-

50	Bills Receivable Dr to		
90	Capt Daniel Wood		
	Rec'd him 26 June Benja Rodmans		
	Note dated 3 mo 20 at 4 months with interest	247.35	
	ditto of same date at 6 months with interest	247.35	494 70
86	Bedford Com'l Bank Dr to		
89	Owners of Ship Braganza		
	Rec'd 29 June of Edmund Winchester of Boston on ac his sons passage in Ship Braganza while on her whale voyage - -		
	deposited in B C Bank - - - - -		200 "
86	Bedford Com'l Bank Dr to		
93	Robert S. Smith		
	Rec'd him 1st July on ac Ship Braganza - deposited in B C Bank - - -		175 "
86	Sundry Ac's Dr to Bedford Com'l Bank		
87	Cash Ac't		
	1st June p Alfred Leonard coopering at 6 d work - - - - -	31.87	
	2 June Chq't W. T R - - - - -	20. "	51 87
75	Philip Cannon		
	1st June p him on ac Ship Braganza - - -		100 "
79	Richmond & Willcox		
	1st June p them on ac Ship Braganza - - -		500 "
81	Interest Ac't		
	4th June 1 year's Interest on Notes to Stephen Tabor for $600 & $1000 - - - - -		96 "
89	Ship Braganza		
	5th June p ac Capt Irish for 104 bus. Corn @ 60 c - - - - -		62 40
82	Gilbert Russells Estate		
	5 June p ac for 5 bus. Corn @ 60 c		3 "
88	Expense Ac't		
	5 June p ac for 5 bus Corn - - - - -		3 "
75	Philip Cannon		
	5 June p his order to Dan'l Stowell Junr - - -		13 "
81	Interest Ac't		
	7 June p Interest on 1/4 th of joint Note with W R & C to Jas Arnold for $4000		70 39
			899 66

New Bedford June 1830

86	Sundry Acts Dr To Bedford Com[l] Bank		
75	Philip Cannon		
	June 7. p[d] him on act Ship Braganza		25 "
87	Cash Act		
	June 11. Check W J R	30."	
	" 14 p[d] Chas Chadwick for bbls for		
	Oil works	20.15	
	" " Check W J R	20."	70 15
82	Gilbert Russells Estate		
	June 17 p[d] Jos Congdon Surveying Land		18 50
89	Ship Braganza		
	17 June p[d] Jn[o] Underwood Scraping		
	Ship & dipping paper		18 "
85	Sperm Stock my Fourth		
	18 June p[d] Capt Fitch for 61 bbls		65 65
82	Gilbert Russells Estate		
	18 June p[d] Benj[n] Smith for Hay		20 "
88	Expense Act		
	18 June p[d] ditto for Hay		22 "
89	Ship Braganza		
	19 June p[d] Peter Smiths bill of boards	200.63	
	23 " p[d] S. C Burgess for 6 cords wood	26.37	227 "
87	Cash Account		
	25 June Check to Jos. Silvia for which		
	he gave me an order on the Savings Bank	50."	
	28 June Check W J R	50."	100 "
19	Richmond & Willcox		
	28 June p[d] them on act Ship Braganza		750 "
89	Ship Braganza		
	28 June p[d] Jon[a] Sipson board, a sailor		44 "
			1360 30

89	Ship Braganza Dr To Sundry Acts		
	For $100 p[d] Capt Wood to take with him		
	in the Ship		
86	To Bedford Com[l] Bank		
	28 June Check to Capt Wood for doubloons		
	rec[d] of him	88."	
87	To Cash Act		
	28 June p[d] Capt Wood in cash	12	100 "

86	Bedford Com[l] Bank Dr To Capt Daniel Wood		
90	Rec[d] of him 28 June on act Ship Braganza		
	deposited in B C Bank		1000 "

New Bedford June 1830

50	Bills Receivable D^r To Sundry A^cs		
	For John Coggeshall Sum^s Note rec^d of Capt Rob^t Tuckerman dated 1 June 1830. at 90 days with interest for $1552.^{00}		
91	To Bills Payable		
	For my Note dated 24 June fav^r Robt Tuckerman Endors'd by W R Roth & C payable on demand with interest for	1500.^{00}	
86	To Bedford Com^l Bank		
	24 June chuk to Capt R Tuckerman on a/c Jn^o Coggeshalls Note	51.41	
81	To Interest A/c		
	p^r Capt Tuckerman Int on d^o 59	52.^{00}	1552.^{00}
86	Bedford Com^l Bank D^r To Sundry A^cs		
85	To Spermᵉ Stock my Fourth		
	For 2 Tabs Sun & Note paid at B C Bank 10 June {This am^t is included in cash a/c on candle works book Ks dr p/a 52 on candle works journal}	314.71	
87	To Cash		
	Rec^d of J H Bartlett on a/c Oil works 30 June & deposited	339.^{00}	653 71
86	Bedford Com^l Bank D^r To New A/c		
86	For chuk to Ben^j^n Smith dated Jun 18^th not presented	42.^{00}	
	For ditto to Capt Wood dated June 28 not presented	88	130.^{00}
86	Bedford Com^l Bank D^r To		
93	Robert S. Smith		
	Rec^d from Dan^l H Johnson 5 Luby chuk on Suffolk Bank Boston on a/c Ship Braganza deposited in B C Bank		393 80
89	Ship Braganza D^r To Bills Payable		
91	For my Note dated 10 Apr at 6 months for W. P Grinnell for try pots Desk & Cambooze	610.^{00}	
	For my acceptance Adonijah Chase order to Coggeshall Richmond & Rose dated 28 June at 6 months for his outfits	100.^{00}	710.^{00}

New Bedford July 1830

89	Ship Braganza D To Sundry Acts			
91	To Bills Payable			
	For my amt[a] drawn James Gibbs order			
	to Gam[l] Bryant dated 19 June at			
	6 months for his outfits		100.00	100.00
87	To Cash			
	p[d] 6 July Chas Grinnells bill of sails			
	pieces & sea coal		96.80	
	p[d] Edw[d] Stetson for repairing muskets		3.00	99 80
92	To James Moores			
	For amt his riggers bill		3	393 47
48	To Davis Chase			
	For amt his bill of Casks Shooks &c			
	due Dec 30			487 08
93	To Tucker & Carter of New York			
	For amt their bill of Cordage due 6 29			410 26
16	To Elisha Hathaway & C			
	For Invoice Russia Cordage due 20 Dec			340 65
91	To Bills Payable			
	For my Note to D R Green & C payable			
	21 Nov for Beef & Pork			1442 30
95	To John Akin			
	For amt his bill of 30 bbls Rum due 22 Sep			308 23
95	To Butler & Allen			
	For amt their bill Tow Lines Cordage &c			
	due 11 mo 15			2473 65
21	To James Durfee Junr			
	For amt his Blacksmiths bill due 24 Dec			751 46
89	To Cash			
	p[d] 23 July Benj[n] West for bungs		6.47	
	24 " Bisemon Stevedore		11.62	
	Pratt for 98 lb Oakum		6.86	
	" " for Tabor Boat hire		1.68	
	p[d] Sundry Laborers 2 July as per Mem.		79.45	
	Capt Nortons bill of Bungs		1.83	
	p[d] the Coggeshall for a davy carried			
	away on board Ship Midas		5.00	
	p[d] freight of a jib from N York		.50	
	p[d] Nathan Tabers bill of Eye bolts		.96	
	p[d] 30 Aug[t] Capt Woods bill of freight per			
87	Sloop Rodman from N York		7.75	122 12
				11312 22

New Bedford July 1830.

87	Cash Dr To Gilbert Russells Estate			
	Rec. of Nickerson & Kollock for			
	one years ground rent of their store			
	from 5 Mo. 5 1829 to 5 Mo. 5. 1830.		60.	
	Rec. 6 mo 30. of Wm Howe for one years			
	rent of Store in Water street from			
82	1 mo 1. 1829 to 1 mo 1. 1830		115.85	175 85
82	Gilbert Russells Estate Dr To Cash			
87	pr 6 mo 30 Wm Howes bill			20 32
86.	Bedford Com. Bank Dr To			
	Bills Receivable			
	For Benj. Rodmans Note dated 3 mo 20			
	at 4 mos favr Dan. Wood deposited			
	for collection due 23 July		247.35	
	For Wm Grinnells Note dated 21 Apl			
30	at 90 days. depos. for collection due 23 July		1015.	1262 35
87	Cash Dr To Gilbert Russells Estate			
	Rec 10 July of Olivr Cowkes for one			
	years ground rent of his Store from			
82	3 mo 15. 1829 to 3 mo 15. 1830			72 "
82	Gilbert Russells Estate Dr To Cash			
87	pr 10 July Olivr Cowkes bill of groceries			59 68
85	Sundry Acts Dr To Sperm Stock my fourth			
20	Gideon Howland			
	For net proceeds 40 Casks Winter Oil			
	$1708.59 - due 7 May 1830		427.15	
65.	Thomas Whitridge			
	For 1/4 th $1183.12 net proceeds 22 Casks			
	Winter Oil due 22 Oct 1830		295.78	
91	William Dean & Co of Salem			
	For 1/4 th $854.12 net proceeds 40 bbls			
	Straind Oil due 11 mo 20. 1830		213.53	
				936 46
30	Bills Receivable Dr To Thomas Whitridge			
	For his remittance of Allen Tripps draft			
	on Nath Tompkins of Little Compton			
65	dated 30 June at 30 days date for			579 82

New Bedford July 1830

	7/	Fish Grinnell & Co Dr to		
		Sperm Stock my Fourth		
		for 1/4th $700 remitted to them by J H		
	85	Field & Co of New Orleans due 9m 10		175 "
	18	Davis Chase Dr to Bills Payable		
		for my Note dated 19 July at 90 days		
	91	on ac Ship Braganza		1000 "
	92	James Moores Dr to Bedford Com'l Bank		
	86	p[r] him 21 July bal of acc		3184 7
	87	Sundry Acc[ts] Dr to Cash		
	60	Joseph Grinnell		
		p[r] 23 July duties on his cask of Madeira		
		Wine rec[d] per Ship Indies	22. "	
	60	Expense Act		
		p[r] ditto on half of com Cask in Smith		
		& R Anthony	11. "	33 "
	18	Davis Chase Dr to Bills Payable		
		for my Note dated 5 July at 4 months		
	91	on ac Ship Braganza		313 75
	87	Cash Dr to Ship Braganza		
	89	Rec[d] for 1612 lbs Oakum at 1[st]		16 12
	94	Bedford Com'l Bank Dr to		
		William R Rotch & Co		
		Rec[d] them 27 July on a/c Ship Indias bill	5000 "	
		ditto 29 " ditto	500 "	
	80	deposited in B C Bank		5500 "
	87	Cash Dr to Ship Braganza		
		Rec[d] 29 July of James Moors for over		
	89	charge in his bill of Oakum		3 53
	71	Ship Indias Dr to Cash		
		p[r] 29 July Collins wages a sailor who was		
		shipped at New Zealand	5. "	
		p[r] 4 other sailors - ditto	25. "	
		p[r] sundry Labourers discharg Ship	130.54	
		p[r] cleaning Ship	25. "	
	87	p[r] Labourers discharging Lighter	3.12	188 66

New Bedford July 1830

80. Sundry Acc Dr To
William R Rotch & Co
91 Bills Payable
For this Amt they paid Jos. Rotch on Act
my Note to him for $3114" which is
indorsed on the Note 31 July . . . 300 "
94 Bedford Com'l Bank
Rec'd WRR & Co 31 July on Act Ship
Indian Oil - deposited in B C Bank 700. " 1000 "

Sundry Accounts Dr To
96 Cargo of Ship Indian
83 Isaac S Maxfield
For his Share of the cargo of Sperm Oil
4326 gals Head & Body @ 58 c . . 2509.08
L.H. 55 Silas Crew
For ditto 2685 gals . " . . . 1557.30
60 Joseph Grinnell
For 1/4th of the cargo 4230½ gals Head
19048½ gals Body - 14269 gals @ 58 c . 8276.02
82 Gilbert Russells Estate
For 1/8 th of the cargo 2111 gals Head
5022½ gals Body 7133½ gals @ 58 c 4137.43
69. Wm John & Benj'n Cummings
For 1/8 th ditto 7134½ gals Head Body
@ 58 c . . . 4138.01
80 William R Rotch & Co
For 1/4th ditto 14269 gals Head & Body
Oil @ 58 c . . 8276.02
71 Ship Indian my Eighth
For 1/8 th ditto 7135 gals ditto @ 58 c 4138.30
97 Oil Account in Co with
W R Rotch & Co
For 16587½ gals Head & Body Sperm
Oil purchased of the crew @ 58 c . 9620.75 46790 63
70 Joseph Rotch
For 7134 gals ditto @ 58 c . . 4137.72

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87. Sundry Acc Dr To Cash
82 Gilbert Russells Estate
pd B Lindsays bill. advertising . . . 1. "
68 Ship Indian
pd B H Howland for vegitables while the
Ship was in the stream . . . " 67 1 67

New Bedford July 1830

○ 96	Cargo of Ship India D^r To Sundry A^cts			
○ 68	To Ship India			
	For Pilotage $50 & sundry expences as per settlement of the voyage			320.69
○ 82	To Gilbert Russells Estate			
	For 1/8th of the wharfage			9.60
○ 55.	To Priviledge in Central Wharf			
	For 1/8 ditto			9.60
○ 55	To Central Wharf			
	For balance of wharfage 3/4ths			57.63
○ 97	To Eli Haskell			
	For Gauging 256/864 @ 20c			51.22
○ 53.	To Commission Act			
	For Cargo $46790 @ 2½ p^r ct			1169.75 1618.49
○ 83	To Isaac T Maxfield			
	For 1/18th of the cargo			2509.08
○ 55.	To Silas Crew	1/29th		1557.30
110. Lo. ○ 34	David Taber	1/49		921.62
" " ○ "	Jefferson Pell	1/80		564.34
" " 35	Ira Davis	80		564.34
" " "	Philip Reynolds	85		531.38
" " 36	Joseph Reynolds	90		501.70
" " "	Charles M^cIntosh	70		644.96
" " 37	Thomas Preston	130		346.84
" " "	Eben^r Hitchcock 125^th of 22995 gs			106.14
" " 38	Joseph Francisco	120th		376.42
" " "	Charles Dodson	150		300.44
" " 39	William Davis 150th of 62307 gs			240.12
" " "	Stephen Simmons	140th		321.90
" " 40	Benjamin Simmons	150		300.44
" " "	Otis Thompson	140		321.90
" " 41	Daniel S Dockham	160		281.88
" " "	Dennis Buckley 1/160 of 62307 gs			225.62
" " 42	Chase Taylor	160th		281.88
" " "	John Cavill	160 of 31153 gs		112.52
" " 43	William Thompson 160th of 31153 gs			112.52
" " "	Worthin Hall	160th		281.88
" " 44	John White 1/160 of 62307 gs			225.62
" " "	Roswell Davis	160th		281.88
" " 45	Joseph Rounds	200		225.62
" " "	Frederick Cannon	200		225.62
" " 46	William Jackson	125		360.76
" " "	Thomas Butler	150		300.44
" " 47	Lewis Antone 140th of 30.000			175.74 1481.29

New Bedford July 1830.

96 Cargo of Ship India Dr to
Sundry Acts
To the following Owners for the balance
of her voyage after deducting the charges
& the Crews shares — $31971.34—

60	Joseph Grinnell	1/4 th bal.	7992.83		
80	William R Rotch & Co	1/4	7992.84		
70	Joseph Rotch	1/8	3996.42		
82	Gilbert Ruggles Estate	1/8	3996.42		
69	William John & Benj^a Cummings	1/8	3996.42		
71	Ship India my Eighth	1/8	3996.41	31971	34

Sundry Acts Dr to Oil Account in Co
with W. R Rotch & Co
97
80 William R Rotch & Co
For 8293 gals Sperm Oil purchas'd
of Ship India's crew @ 58 s 4809.94
For 5931 gals ditto @ 60 s 3558.60 8368 54
85 Sperm^a Stock my Fourth
For 2363½ gals ditto @ 58 s 1370 83
9739 37

Ship India new account

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87 Cash Dr to Ship India new account
68 Rec^d 17 Aug^t for 9 Molasses Hhds 3 75

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94 Sundry Acts Dr to Bedford Com^l Bank
89 Ship Braganza
July 5th p W R Rotch Co bill 168.47
87 Cash Act
July 6 Check to Lot^s Tripp 22. "
" " N Read 43.88
" " Jn^o Paun 113.98
" " Tho^s Jones 93.25
" " Philip Bailey 67.75
" " Jn^o Gilbert 28.62
" 9 Wm S West 36.83 406.31
91 Bills Payable
July 9 - p^r my acceptance of Chas H. Mc Farlans order to Mr Palmer for $115
Less discount $4.60 110.40 685 18.

New Bedford July 1830.

	94	Sundry Acts D° Bedford Com° Bank			
	89	Ship Braganza			
July	6	p° Chas Grinnells bill of timber		96.80	
"	9	Jenny Dean bill of Leather		63.78	
"	"	Wm Coffin " of Boats		404. "	
"	17	Benj[a] Butler making 4 pairs		57.69	
"	"	Wm Perkins ditto		41.13	
"	21	Jas Moore for Oakum		24.92	68832
	87	Cash Act			
July	23	check W T R		60. "	
"	"	do J R Anthony		100. "	160 "
	89	Ship Braganza			
July	23	p° Capt Perry for 50 bus Corn		23.50	
	24	Wm Hammond joiners bill		91.75	11525
	68	Ship India			
July	24	p° Thos Boucher Labour discharging		29. "	
	27	" Capt Akin Lightering & pilotage			
		Ballast		20. "	49 "
	88	Expense Act			
July	23	p° Capt Perry for 25 bus Corn			11 75
	82	Gilbert Russells Estate			
July	23	Capt Perry for 20 bus	ditto		9 40
W.L.	41	Daniel T Dorkham			
July	24	Seaman in Ship India bal. of Act			
		on Seamans Ledger		19.61	
"	34	David Taber July 27	ditto	893.62	
"	44	Worthin Hall "	ditto	87.03	
"	47	Lewis Antone " "	ditto	130.24	
"	34	Jefferson Pell "	ditto	531.84	
	36	Joseph Reynolds "	ditto	485.20	
	38	Joseph Francisco "	ditto	340.02	
	44	Roswell T Davis "	ditto	54.97	
	36	Charles M[c] Intosh "	ditto	591.64	
	42	Chase Taylor "	ditto	96.98	
	37	Thomas Preston "	ditto	158.23	
	40	Otis Thompson "	ditto	141.52	
	46	Thomas Butler "	ditto	21.93	
	45	Joseph Rounds "	ditto	193.82	
	40	Benjamin Simmons	ditto	42.22	
"	35	Ira Davis	ditto	547.84	
void		Joseph Rounds	ditto		
	38	Charles Dodson	ditto	104.94	
	35	Philip Reynolds	ditto	515.78	4947 43
					5981 15

New Bedford July 1830

	94.	Sundry Acc^t D^r to Bedford Com^l Bank			
	46	William Jackson			
		July 28. Seaman in Ship Indies bal. of			
		acct as wholesmens Ledger		295.64	
	37	E Hitchcock July 29th ditto		78.44	
	46	Thos Butler " ditto		241.88	615 96
	68	Ship Indies			
		July 27. p^d Jo^s Rounds for charge against			
		him for fitting Ship.		10. "	10 "
	87	Cash Act			
		July 27. Chk to Thos Albut		35. "	
		" 29 do J R Anthony		25. "	60 "
	87	Cash Ac^t			
		July 29th check to W. F. R.			30 ..
					715 96
	94	Bedford Commercial Bank D^r to Sundry Acc^ts			
	50	Bills Receivable			
		For draft on N Tompkins dated 30th June at 30 days			
		deposited for collection due July 31.		579.82	
	81	Interest Acc^t			
		For interest on B. Roamans note deposit^d for			
		collection due 23^d July.		306	58488
	94	To new Acc^t of B.C.B. For check to Benj			
		Smith dated June 18th not presented.			42 ..
	87	Cash D^r to Gilbert Russells Estate			
		Rec^d 15 Aug^t of Capt Jo^s Howland for			
		one years rent of the north half of			
		Anthony House from 7 mo 1. 1829			
	82	to 7 mo 1. 1830			90 "
	94	Bedford Com^l Bank D^r to Cash			
	87.	deposited 17 Aug^t			100 "
	89.	Ship Braganza^t D^r to			
		10 mo R. Rodick & C^o.			
		For am^t their bill duc^k Flour hoops &c^a		365.77	
	98.	" 3 mens Outfits due 11 mo 16th		329 98	3981 75

New Bedford August 1830

	91	Bills Payable D^r To Sundry A/c's			
		For my Note to Davis Chase dated 5 July			
		At 4 M^os dis^t 20 Aug^t for $313.75			
C	94	To Bedford Com^l Bank			
		For Chk 20 aug^t for		309.14	
C	81	To Interest A/c			
		For 2 mo^s 28 d^s Interest on the above		4.61	313 75
C	48	Davis Chase D^r to Sundry Acc^ts			
C	94	To Bed Com Bank for check 10 Aug for		600.00	
C	81	" Interest A/c ba^l of int on his a/c to 30 Dec^r		83.56	
C	91	" Bills Payable for my note due 30^th Dec^r 1830		1372.77	2056 33
C	94	Sundry A/c's D^r To Bedford Com^l Bank			
C	68	Ship Indian			
		Aug^t 1 p^d Tom Boucher cleaning Ship		25.00	
WL	36	Charles M^cIntosh			
		For Ira Davis bill	5.07		
WL	37	Thomas Preston - ditto	1.75		
WL	39	William Davis - ditto	10.91		
	40	Dan^l Dorkham ditto	2.00		
	42	Chase Taylor ditto	6.00		
void		John Cavill ditto			
	45	William Jackson ditto	2.87		
	"	Thomas Butler	1.28	29.88	
	39	Stephen Simmons			
		balance of voyage in Ship India		210.32	
	33	Isaac T Maxfield			
		balance of voyage in Ship India		1083.25	
	75	Philip Cannon			
		Aug^t 3 p^d him on Act		25.00	
	89	Ship Braganza			
		Aug^t 3 p^d W. Pierce for 1 p. deck		16.75	
	87	Cash A/c			
		Aug^t 3 Chk W J R		30.00	
	91	Bills Payable			
		Aug^t 7 p^d Jo^s Roth on Act my Note for $3114			
		dated 4 May		600.00	2020 20
	82	Gilbert Russells Estate			
		Aug^t 11 p^d Peleg Clark coach makers bill		52.34	
		" " E Dunbar bill of wood		10.12	6246
	88	Expense A/c			
		Aug^t 11 p^d Capt Dunbar for wood			23 70
					2106 36

New Bedford August 1850

✕94	Sundry Acts Dr to Bedford Com'l Bank			
✕87	Cash Act			
	Aug 12 - chek W. JR		50."	
✕91	Bills Payable			
	Aug 12 p'd prem. Note to Jas Arnold		61."	
✕21	James Durfee Jun			
	Aug 14 p'd him on act		400."	
✕89	Ship Braganza			
	Aug 16 p'd E. Dunbar & Co bill of Malaspas		242.73	
WL ✕45	Frederick Cannon			
	Aug 16. p'd him bal. of voyage in Ship India		135.42	
✕89	Ship Braganza			
	Aug 17. p'd Fish & Cox order to B Lincoln for his outfits $100. less disco $3.50		97.50	
✕98	William B Rotch & Co			
	Aug 17. p'd Thos. for Jas Arnold		1000."	
✕89	Ship Braganza			
	17 Aug p'd Alpha Gibbs for 10 bbls Tar		16.25	
✕87	Cash Act			
	17 Aug p'd A Gibbs bbls for Oil works		20.82	
✕89	Ship Braganza			
	19 Aug p'd Jas P West building Try works			
	46 cords wood	58.12		
	20 " D Davenports bill of Lumber	43.89	102.01	
✕82	Gilbert Russells Estate			
	20 Aug p'd D Davenports bill of Lumber		4.12	2129 85

✕68	Sundry Acts Dr to Ship India			
	For Sundry charges for medicine chest - fitting & discharging Ships & Mens Outfits			Voy
WL ✕33	Silas Grew		2.50	
" ✕34	David Taber		28.."	
" "	Jefferson Pell		17.50	
" 35	Ira Davis		16.50	
" "	Philip Reynolds		13.50	
" 36	Joseph Reynolds		16.50	
" "	Chas. McIntosh		28.."	
" 37	Thos. Peston.		167.31	
" "	Edw'd Hitchcock & Co.		19.50	
" 38	Jos. Francisco.		22.50	
" "	Chas. Dodson		193.25	
" 39	Wm Davis		179.00	
" "	Stephen Simmons		102 83	808 89

New Bedford August 1830

24 August deposited the following Notes in Bedford Com'l Bank for collection — viz

Jn° Coggeshall Junr	dated	1 Jan	4 mo	1552.00	
J H Bartlet	"	27 Apr	8 "	1031.56	
ditto		4 May	6 "	458.44	
J & T Aller		24 "	4 "	683.23	
D R Green & C°		17 Dec	10 "	386.45	
Benj'n Rodman with Int.		20 Mar	6 "	247.35	4359 03

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87 Caleb D & Gilbert Russells Estate
81 Rec'd 4 August of Coombs & Grinnell
for 1/8th of Ship Indian sold at auction 1550.00
Rec'd 4 August of J. Howland Jr & C°
for 1/8 of Ship Indias Cargo of Sperm Oil Sold at Auction 7133½ gals @ 62½ c's . . . 4458.44 6008 44
Less. Cash Act pd D Silvester auctionin for selling the above . . 10.00
Com'l Act
For my Com'n on $6008.44 @ 2½ p° c't 150.21 160 21
5848 23

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94 Bedford Com'l Bank D'r to Sundry Act's
87 To Cash Act
deposited 5 August 4458.44
ditto 14 " . . 1550.00 6008 44
98 To William R Rotch & C°
For 3/4 ths of remittance from Hopkins Ward of Hartford depos'd 24 Aug't 1802.40
85 To Sperm Stock my Fourth
For 1/4 ditto depos'd same time . . 600.80 2403 20
8411 64

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99 James Arnold D'r
98 (Should be Sperm Stock my 4th See pa 87.) William R Rotch & C°
For this Am't they p'd him for me on their own joint Note 250.00

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58 Samuel C Bunting D'r to Sperm Stock my Fourth
85
For 1/4th $4302.84 net proceeds 20 casks Winter & 68 casks Sum'r Oil also 16 casks Winter Oil $724.70 due 10 mo 17. 1830 $351.01 due 1 mo 10. 1831 . . . 1075 71

New Bedford August 1830.

Sundry Acts Dr To
Sperm Stock my Fourth
2 85 Elisha Hathaway & Co
2 16 For 1/4th $2296.08 net proceeds 120 bbls
Sum Bill due 19 Jany 1831 . . . 574.02
2 46 William Dean & Co
For 1/4th $1457.08 net proceeds 74 bbls
Sum Bill due 27 Nov 364.27 938.29

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2 58 Sundry Acts Dr To Samuel C Bunting
2 82 Gilbert Russells Estate
For Thos Shoemakers bill of Ale 4 mo 1. 1829 5.82
2 88 Expense Act
For bill of Flour Jn 8. 1829 . . 25.
do of Sundries 11 mo 12. 1829 . . 83.77 108.77
2 100 Out Standing Debts
For 1/4th of Sales to the following persons
in Phila of Bill not collected
Haviland & Insley . . 42.10
Z B Doule 18.69
D Myers 11.43 72.22
X 81 Interest Act
For bal of interest 2.68
2 58 New Account
For bal due me 20 March 1830 239.93 429 42

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2 68 Sundry Acct Dr to Ship India
for Sundry charges for medicine chest
fitting & discharging Ship, Mens Outfits &c
WI 2 40 Benj Simmons 190.02
" " Otis Thompson 164.25
" 41 Danl J. Dockham 210.47
" " Dennis Buckley 192.12
" 42 Chase Taylor 162.15.
" " Jno Carill 112.52
" 43 William Thompson 112.52
" " Worthin Hall 175.70
" 44 Jno White 191.12
" " Roswell J Davis 198 47
" 45 Jos Rounds 17.50
" " Fredk Cannon 17.50
" 46 Wm Jackson 26.50
" " Thos J Butler 24.50
" 47 Lewis Anthony 16.50 1811 84

New Bedford August 1830.

65	Ship India	Dr to	I. G. Maxfield		
WL 33	For bal. of disbursments			4520	
	" Amo. pd 2 men for their pro. oil obtained by them			290.40	
	" Sunday Slop bills against 3 men who deserted on the voyage			196.50	532 10

89	Ship Braganza Dr To Sundry Acts				
101	To Richard Williams				
	For amt his bill of 1 Cheese 2 Butter due 30 June			36.30	
36	To Jacob Parker				
	For Chain Shuts & Grindstones	1 Aug.		19.95	
28	To Dyre & Richmond				
	For Coffin fastening &c	30 Nov		859.73	
101	To J & T Allen				
	For nails, Spikes &c	1 Aug.		11.48	
8	To James Hathaway				
	For Groceries & 50 bbls & hard casks	14		236.85	
10	To Latham Cross				
	For Butter	1 Aug.		72.81	
38	To Enoch Horton				
	For baking 130 bbls Flour	11 Dec		180. "	
34	To Elisha Dunbar & Co.				
	For Ship Chandlery	11 Dec		516.71	
102	To Walter Chapman & Son				
	For Sail makers bill	11 Dec		344.90	
19	To Wilcox & Richmond				
	For Carpenters bill			4023.46	
93	To Tucker & Carter of New York				
	For Rigging	29 Nov	410.26		6712 45

77	Sundry Acts Dr To Fish Grinnell & Co.				
90	Capt Daniel Wood				
	For a Chronometer due June 3.		300. "		300 "
89	Ship Braganza				
	For the first cost of s/ Ship purchased by them in New York 2 mo. 22 on 6 months Cr. $2750. Com. on do. $68.75		2818.75		
	For Oil casks. Shipping crew. & Sundry bills pd by them as per this Act due 8 mo. 25. 1830		966.24		3784 99
					4084 99

93.	Tucker Carter Dr. to Ship Braganza				
89	For reversion of the above entry. Having been made before				410 26

New Bedford August 1830.

×D 82	Gilbt Russells Estate Dr to	Cash		
×D 87	To A. P. Willis bill for repair J. Hames			4 67
×D 77	Sundry Accts	Dr to Fish Grinnell & Co.		
+D 88	Expense Acct	For amt pd Mrs A Grinnell.		
	R R Crocker & for 1/2 Box Cigars Hg. 50 Nos 3251		91.36	
+D 85	Sperm Stock my 1/4			
	For cartage of candles.		3.25	
×D 100	Outstanding Accts Debts			
	For 1/4 of Oil Sold by Aarlwick			
	not collected		3.59	
+D 88	Expense Acct			
	For allowance on Oil Sold Thom		36.	98 36
×D 77	Fish Grinnell & Co Dr to Brig La Plata.			
×D 46	For amts of Flour pcs from Brig			14 19
+D 94	Sundry Accts	Dr to Bed.d Com.l Bank.		
+D 103	Ship India			
	paid Capt Ricketson for 42 bbls Flour		233.63	233 63
+D 87	Cash Acct	check to W. & R Aug 21	30...	
	" " " " " "	24	40	
	" " " " "	30	30	140 ...
+D 68	Ship India			
	paid pilotage from Sea			33 ...
+D 91	Bills Payable			
	paid Jos Rotch Aug 24 on			
	a/c my note to him.			300 ...
+D 88	Expense Acct			
	paid W. R. West on a/c manilles			
	" for House		100...	
	" 10 [illegible]			100 00
+D 89	Ship Braganza			
	paid Jos Deed labour stowing			33 50
+D 68	Ship India old a/c for labour			3 12
				1043 25
+94	Bed.d Com.l Bank Dr to New Acct			
"	For check to Benj Smith 18 June			
"	not presented			42 ...
+D 94	Bedford Com.l Bank Dr to Bills Receivable			
	For Jno Coggeshalls Note dated 1 June			
+C 50	at 90 d. collected - - - - -			1552

New Bedford September 1830

87	Sundry Acs Dr To Cash			
89	Ship Braganza			
	Sep 3 pd D R Greenes bill of Herrings		2.89	
	Jan 27 pd clearance at Custom house		21.60	
	" " Butlers bill of fresh Meat		1.60	
	" " Davis Howland for potatoes		6.60	32 69
68	Ship India First voyage			
	July 9 pd Pinniman for fresh Beef			1 75
				34 44
89	Ship Braganza Dr To Sundry Acs			
55	To Central Wharf			
	For 3/8 ths of bill of Dockage &c to 12 Sep		43.48	
55	To Provl Ldg in Central Wharf			
	For 3/8 ths ditto		26.08	69 56
68	Ship India First voyage Dr To Sundry Acs			
55	To Central Wharf			
	For 3/4 ths of bill of Dockage to 4 Augt		9.31	
82	To Gilbert Russells Estate			
	For 1/8 ths of ditto		1.55	
55	To Provl Ldg in Central Wharf			
	For 1/8 ths ditto		1.55	12 41
68	Ship India First voyage Dr To Cash			
87	pd Entering at Custom house		28.86	
	pd Thos Boucher bal. of labour for discharging Ship		10.50	
	pd Capt Mosher for piloting across the Bay		3. "	42 36
87	Cash Dr To Ship India 2d voyage			
103	Rec 3 Sep for 11 casks old Bread sold at Auction			15 04
95	Jno Akin Dr to Ship India			
103	For 40 lbs Oakum @ 7 ¢			2 80
94	Sundry Accts Dr to Bed. Com. 1 Dan'l.			
88	Expense Acct			
	100 bush oats		25.50	
91	Bills Payable			
	pr note to Davis Chase		500..	
92	Robert Hillman			
	Cash him Sept 25		100	
				623 50

New Bedford September 1830.

	Sundry Accts Dr to Bed Com Bank Co.			
	Cash Acct			
	check to self & Co 10 Sept 1.		40.00	
	" " " " 6		40.00	
	" " " " 7		30.00	
	" " " " 15		35.00	
	" " " " "		25.00	
	" " " " 18 & 20		70.00	
	" " Thos Albert 17		14.00	254.00
	Ship India			
	Check to Capt Irish 3 bush corn		25.16	
	" " Thos Albert taken		28.83	
	" " charges at Custom House		29.80	
	" " Capt Lucc for disbursments on voyage		50.00	133.79
	Ship Gladiator			
	pd Mr Grant for suit against Dolphin & one of his Crew			13.00
	Billings Coggeshall			
	pd him on A/c addition to dwelling House			300.00
	G Russells Estate			
	premium note to Bed Com Ins Co for insurance on Ship India			282.25
	Richard Williams			
	paid him bal of A/c			36.30
	Ship Braganza			
	paid P Brightman for Stick timber for Rudder Stock			111.70
				1034.04

	Sundry Accts Dr to Cash		
	Ship India		
	Sept 4 pd J Ashley for 2 loads wood	8.87	
	" ditto for 145 Iron poles @ 5c	7.25	
	13 " for a Looking glass	2.00	
	" " Table cloth	2.50	
	21 " Mr Davis' board	7.50	28.12
	Benjamin Drew		
	5 Sept pd him on a/c calking Ship India		10.00
	Gilbert Russells Estate		
	11 Sept pd assessment to M. Insurance Prov.	2.40	
	13 Sept pd Motley	50	52.40
			90.52

New Bedford September 1830

87 Cash Dr To Ship India
68 15 Sept Rec for Cle Just 648

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103 Ship India Dr to Sundry Accts
92 To Jon.a Howland
To 376 feet Oars @ 6 1/2 ₵. 3 mos. 24.44
87 " Cash for Stephen Hathaway carpenters bill 4.94 29.38

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89 Ship Niagara Dr to Sundry Accts
67 " Coombs & Grinnell
To their bill of mdse. 16. 216.09
92 " J. Howland
To 843 feet Oars @ 6 1/2 ₵. 3 mos. 54.79
32 " Nehemiah Leonard
To his bill Salt & Anchor. 43.88
21 " I & H Bartlett
To his bill wood (Casks) 110.60
void " D. Rodman
To his bill house
48 " Davis Chase
To His bill Trucking 10.92
4.36.28

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87 Cash Dr to Ship India a/c
68 pd. of. Wm. Hathaway for 46 lbs whale bone 18 40

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103 Ship India Dr To Cash
87 27 Sept. pd Howland & Davis for 3 chairs 3.00
" Capt Stewart for Onions 5.43
" Baker & Briggs for 1 Load wood 5.56 13 99

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56 Henry Payson & Co. Dr To
Sperm. Stock my Fourth
86 To 1/4th of 1691.45 net proceeds 218 boxes
Sperm Candles due 15 Feby 1830 . . . . 422 86

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103 Ship India Dr To Bills Payable
91 To my Note dated 21 Aug. at 6 months
favr Harman Hendricks, for Copper
Cambooze & Duck purchased of
Wm. P. Grinnell 2002 89

New Bedford September 1830

Ship Braganza's Oil

47 Sundry Acts Dr To Ship Braganza's Oil from Fayal
For 1195 gals. Head matter
1653 " Body Oil - 2848 gals
@ 68 ℔ ship'd by Capt Wood from
Ship Braganza from Fayal
due 28 Sept 1830 - - - - 1963.64
98 William B Rotch & Co
For 3/4 ths turn'd into the Oil works 1472.73
83 Sperm & Stock my Fourth
For 1/4 ditto - - - 490.91 1963 64

47 Ship Braganza's Oil from Fayal
Dr To Sundry Accounts
16 To Elisha Hathaway & Co
For Amt Pay'd P. Bradlee & Co for frt
of Oil from Fayal to Boston Expenses
in Boston - - - - - 234.74
22 To Sloop Pomona
For Frt of Oil from Boston - - - 31.85
35 To Central Wharf
For Wharfage of ditto - - - - 2.70
98 To Eli Haskell
For Gauging ditto - - - 1.80
83 To Sperm & Stock my Fourth
For Cooperg & filling up - - - - 3.25
33 To Commission Acct
For Comsn on $1936.64 @ 2½ p Ct - - 48.40
W.L. 65 To Dan'l Wood for 1/17 of Oil 94.93
ledger 98 Michael Baker " 1/32 " " 5043
66 Wm D. Lucas " 1/53 " " 2934
" Jo Wilkey " 1/71 " " 2305
67 Francis Washburn " 1/95 16.98
" Antone Jose " 1/95 16.98
68 Chas L Wood " 1/100 16.13
" Chas McFarlin " 1/95 16.98
69 Richard G Cost " 1/70 23.05
" Jos Jason " 1/146 11.05,
70 Adonijah Chase " 1/140 11.52
" Isaac Moody " 1/150 10.75
71 Neal Procter " 1/150 10.75 6.54 68

New Bedford Sp.ᵒ 1830.

SO	47	Ship Dragon's Oil from Fayal				
		Dr to Sundry Accᵗˢ				
C	71	Joe Cater Jov	1/175		9.22	
C	72	Leonard Freeland	1/150		10.75	
	"	Geᵒ M Fowles	1/150		10.75	
C	73	Geᵒ Rutland	1/150		10.75	
	"	Wmˢ Williams	1/150		10.75	
C	74	Wmˢ Harlow	1/200		8.06	
	"	Lewis Still	1/200		8.06	
C	75	Jamˢ Durfee	1/250		6.45	
	"	Nathan B Haywood	1/200		8.06	
C	76	Wmˢ Dunham	1/200		8.06	
	"	James Gibbs	1/200		8.06	
C	78	Joˢ M Howland	1/220		7.33	
C	77	Geᵒ Sylvia	1/135		11.95	
C	77	Joshua Cox	1/150		10.75	
CS	104	Wmˢ P Rodgers	3/8		429.34	
CS	98	Wmˢ M Rotch & Coˢ	1/4		286.23	
CS	89	Danˡ Wood	1/8		143.11	
CS	19	Wilcox & Richmond	1/8		143.11	
CS	93	Robert Smith	1/8		143.11	1273.90
C	78	Henry W Richardson	1/200			8.06
						1281.96

SS	94	Sundry Acctˢ Dr to Bed.ᵈ Com.ᵗ Bank Acc.ᵗ		
SS	103	Ship India 2ⁿᵈ Voyage.		
		To check to D.ᵈ Bisemore for Stowing	30.00	
		" ditto " Wm Coffin for boats.	328.00	
		" do " Sᵗᵉ Underwood for Seasoning	15.00	
		" do " Capᵗ. D Atkins for hiddage & lighterage	21.00	
		" do " Adam Russell for Charles B Russell's order Seaman in Ship India 125.98	117.79	
		" do " Robᵗ Liscomb for his bill Casks for Ship India 738.73		
		Less 3% disc.ᵗ 22.16	716.57	1228.36
SS	104	Addition to dwelling House		
		To check to Wᵐ R Wᵉˢᵗ. bal.ᵉ due for marbles	48.28	48.28
SS	48	Davis Chase		
		To check to Sund.ᵒ Acc.ᵗ		500.00
				1776.64

New Bedford September 1830.

D 94	Sundry Acct Dr to Bed Com. Bank			
D 87	Cash Acct			
	check to Wm F. K. 23d	30.00		
	" for Taxes for 1830	111.50		
	" to Wm F K. 28th	30.00	171.50	
D 83	Spermaceti Stock my fourth			
	for check to Mr Gibbs for Iron Hoops for oil Works		84.02	
D 82	Gilbert Russells Estate			
	for Taxes for 1830		147.54	
D 68	Ship India 1st voyage			
	for Davis Chase bill conserning her cargo.		114.92	
D 19	Wilcox & Richmond			
	for check on ye Ship India		200.00	
D 46	Oil Factory			
	for check to Merchants Ins Co			
	premium note on freight			
	Ps Hoop Caroline	26.50		
	" " Rodman	29.50		
	" " Sulphur	35.64		
	" " Eliza Tyson	25.75	117.39	765.37
D 89	Ship Paraguay Dr to Bills Payable			
	for my acceptance of Chas McFarlins draft for 115 bls dis 4.60			110.40
D 60	Jos Grinnell Dr to Sundry Accts			
D 94	Bed Com. Bank			
	for premium note to Mac Ins Co			
	for insurance of 2500 on Ship India	185.50		
D 87	Cash for ba of note		5	188.50
D 94	Gilbert Russells Estate Dr to Bed Com. Bank			
D 82	for check to Lydia Russell			30.00
D 94	Bed Com. Bank Dr to Sundry Accts			
D 85	To Spermaceti Stock my 1/4			
	To J & J Allens note dep for co		68.323	
D 50	" Bills Receivable B. Rodmans note a/c		247.35	
D 91	" Bills Payable			
	for cash rec of Mr Price dep in Bank			
	for which I gave him my note on demand		3400.00	4330.58

New Bedford Sept. 1830

D 94	Ded. Com'l Bank. Dr to Interest Acct.			
S 81	For interest on 12 Roman's note			
	deposited for collection			7 53
D 89	Ship Braganza Dr to Sundry Acct's			
S 32	Benj. Rowland.			
	For bill 2 tons hoops & 590 bbls Water.			
	due 12 m: 23. 1830		235,40	
D 87	Cash			
	paid Jo. Cates Boat a bill Sinc 28		40.14	
D 91	Notes Payable			
	In My accept. of Jon. Sisson's order to:			
	Cannon & Hathaway on 6 mo's from 26 June		10,69	
D 91	" " " of Jo. Cates order to Mr. Macomber			
	on 6 mo's from		100.00	
D 91	" " " " of Henry W Richardsons order to			
	Gilbert & Smith 6 mo's from 28 June		91,04	
D 91	" " " " Wm Harlow's order to Gilbert			
	& Smith on 6 mos from 28 June		82.48	
				579 75
D 104	Addition to Dwelling House			
D 87	Dr to Cash			
	46 M ft Davis Chase bill of pine boards			633
D 89	Ship Braganza Dr to Bills Payable			
D 91	For my acceptance of Leonard Fruelands			
	order to Philip Anthony dated 28 June			
	at 6 months			103 66
D 63	Tho Whitridge Dr to			
D 85	Sperm Stock my fourth			
	For ¼ 961.32 net proceeds of 131 boxes Candles			
	due March 25. 1830.		240.33	
"	¼ 756 64 net proceeds of 100 boxes candles			
	due March 24 1830		189.66	429 99
C 94	Ded. Com'l Bank Dr to Robert Hillman			
D 92	For his check deposited Oct. 6th 1830.			100.00
D 94	Ded Com'l Bank Dr to			
D 85	Sperm Stock my ¼			
	For Rob't Gibbs check deposited Oct 12			1249 14

New Bedford October 1830.

D 77 Fish Grinnell & Co. Dr. To Sundry Acts
D 98 To W B Rotch & Co.
For their draft dated 10m° 7 at sight in my favor . . . . . 1200. "
D 58 To Samuel C Bunting
For my draft on him dated 7 6cr at 30 days ~~sight~~ date favor F G & Co. . . . 1000. "
D 56 To Henry Payson & Co.
For my draft on them dated 7 6cr at 30 days after date favor F G & Co. . . 1000. " 3200 "

D 103 Ship India Dr. To Sundry Acts
D 87 To Cash
" p^d 16 6cr Dowd sawing wood . . . 12.08
19 " Jesse Sharman 3 days calking 6. "
D 105 To John P West
For building try works &c. 54.19
void D 92 To Jonathan Howland
For Cars . . . void
DS 52 To Benjamin Rodman
For 1¼ tons Iron hoops & 100 bbls Water 16.50
D 105 To Sloop Helen
For Fr^t 110 bbls flour from N York 33. "
D 87 To Cash
19 6cr p^d Wm Stott 3 d calking & 9^s . . . 4.50
D 39 To Elisha Thornton & Son
For Med. chest 38.25
D 91 To Bills Payable
For my Note dated 8 Sept at 6 months for D R Grum for 14 bbls N^o Bay . . 122.50
D 77 To Fish Grinnell & Co.
For Chronometer 12 bbls 16 . . . 324.15
Am 9 m° 6 th
D 114 Central Wharf
For Dockage & Wharfage 37.13
D 26 H P Willis
For repairing Pallons &c 11.50
D 87 " Cash
For am^t p^d Ann Winslow for Jennings board 2.50
D 48 W^m Tobbe
For his his labour & Spars &c.
Am 12m° 31 . . . . . 6117 888 49

New Bedford October 1830—

D 89 Ship Braganza D^r to Cash
186 cr p^d Sam^l Mitchels bill for work
D 87 on Spars — — — — — 2.62

S 88 Sperm^a Stock my South D^r to
D 102 Capt James Stewart
For 316 bbls @ 42 $ — — — 13.02
31 do @ 50 $ 15.50
1 do — — — — — .20
Freight of 62 bbls @ 10 $ — — — 6.20 3492

S 94 Bedford Com^l Bank D^r to
D 30 William P Grinnell
Deposited his check 196 cr for — — 500.
for this Amt Cert him 66 cr

Sperm^a Stock my South Cr

D 16 Elisha Hathaway & C^o D^r to
S 85 Sperm^a Stock my South
For this Amt they rec^d from Sam^l W Davis — — — 7862

D 82 Gilbert Russells Estate D^r to Cash
S 87 216 cr p^d George Bowerbanks wages 6 p^r mo^s @ 10 — 65.—
226 cr p^d Lydia Rupell — — — — 50.— 115—

S 48 Davis Chase D^r to
S 91 Bills Payable
For my note on 90 for 6 mos from
9 m^o 1st 1400..

S 77 Fish Grinnell & H^o D^r to
S 85 Sperm Stock my 1/4
For Wm P Grinnells draft on them
dated Nov^r 20 at 4 m^o for 570..

C 53 Commission Act D^r to
C 68 Ship Indias first voyage
For Com^s charged the Owners in
the settlement of the voyage now
remitted — — — — — — — 839 "

New Bedford October 1830.

Sundry Acc.ts Dr. to.
Bed.d Com.l Bank.

S 94				
S 10	Latham Cros[s]			
	For Am.t paid him for butter		72.81.	
S 103	Ship India			
	For am.t pd for Oakum		35.——	
	" " " Check to Ja.s Mones for			
	" Am.t his pigeon bill		278.73	
	" " " " pd Jones & Sears			
	for boating for Ship		63.38	
	" " " Ch.k to W.m Howland			
	for labour		12.54	
	" " " " W.m Eaudboat hire		15.——	
	" " " " Wm Hammond			
	for his Joiners bill		78.30	
	" " " A. Rodell for turning		12.——	
	" " " Benj Bottle for mak-			
	-ing Spars &c.	86.68		581.63
S 102	Capt James Stewart			
	For ch.k to him to purchase			
	Lunells		100.——	
WL	Jno Wilkey in Braganza.			
	For ch.k for his Share of Oil			
	Sent home		110.5	
S 67	Coombs & Grinnell			
	For ch.k for their bill against			
	Braganza.		216.09	
S 85	Sperm Stock my Count.t			
	For am.t Coopers bill to Case. at Oil			
	Works	35.87		
	" check to Philip Bailey	78.50		
	" " " Tho.s Towel	79.57		
	" " " Jn.o Dawe	88.35		
	" " " A. Reed	38.75		
	" " " Stevenson Peirce	8.66		
	" " " Jn.a Gilbert	82.12		
	" paid postage bills	13.38	423.20	
S 91	Bills Pay.le For check in favr. Mr. Macomber			
	for Ice Cakes &c. his order to him +100 2½ off.		98.00	
S 89	Sh. Braganza For am.t his order to Gilbert			
	& Smith pd. +46.27½ off.		45.08	
S 92	Jn.a Howland			
	For am.t of his bill against Braganza p.r Lind		5479 1604	65

New Bedford Oct. 1830.

Sundries D.to
Bed. Com.l Bank.

So	94			
So	30	10.mo P. Grinnell		
		For check sent him	500.00	
So	104	Addition to House		
		For check to West for lime & bricks	224.34	
So	103	Amos Clark (in India) Bal. to India a/c		
		For am.t p.d his order to Rich.d Johnson		
		for 100 less dis.t 3 p.c	97.00	
So	87	Cash		
		For check to W.m R. 7.th	100.00	
		" " " " 9	50.00	
		" " " " 22	100.00	250.00
So	91	Bills Payable		
S	"	For am.t p.d note to W.m P. Grinnell	610.00	
		For note to Davis Chase	1000.00	
So	21	Sa.l Dupee Jr.		
		For check on Ye Bar	200.00	
So	82	Gilbert Russells Estate		
		For am.t p.d H Crocker for Tomb Stones	18 62	
So	48.	Davis Chase		
		For check on Ye Bar	800.00	
So	30	Bills Receivable		
		For check to W.m H Allen for		
		Robert Tuckermans note.	275.00	
So	88	Expense Acc.t.		
		For am.t p.d Bosworth, bill shoemaking	24.02	
S	82	Gilbert Russells Estate		
		For am.t p.d Standish for bal.e of a/c		
		against the Estate.	834.47	4838 45

So	87	Sundry Acc.ts D.to	Cash	
So	68.	Ship India 1.st voyage		
		For 1 coil manilla Rope bo.t		
		of Phillips & Russell	23.41	
So	103	Ship India 2.nd voyage		
		For 84 sheets Yard paper @ 2¢	1.68	25 09

So	103	Ship India D.to.		
So	94	Bed Com.l Bank.		
		For check to Sattertow & Cro's for batts		63 75

New Bedford Oct.r 1830.

So 94	Old Com.e & Bank. Dr to			
So 85		Spam Stock my 1/4		
	For D.o Grems note d.o for Co.e			386 45

To 103	Ship India			
		Dr to Sundry Acc.ts		
So 77	To Fish Grinnell & Co.			
		For their bill Pork purchas.d		
		for the Ship due 8/24	416 56.	
So 27.	" M Kempton & Son.			
		For their bill lumber	106 56	
So 67	" Coombs & Grinnell			
		For their bill groceries	103 80	
So 98	" Wm R Roteh & Co.			
		For am.t their a/c against Ind.	1507.06.	
		due 3 mo 15. 1831.		
So 77	" Fish Grinnell & Co.			
		For 110 bbl Flour. due 8 mo 19. 1830	396 79.	
So 91	" Bills Payable			
		For my accep.ce of Mr. India ord.r		
		to C. Richmond Rose on 6 mo		
		from 9 mo 24. th.	86.40	
So 87.	Cash	☞ See Ledger f.o 158 = $164.38 Dr for rem.r credited Cash transn this page		
		Paid Sundry labourers as per Memo		
		in file	186.38	3939 55

So 89	Ship Braganza Dr to			
		Sundry Acc.ts		
So 27	M Kempton & Son.			
		For their bill lumber	36.39.	
So 87	Cash			
		For David Coffin's bill Sand	5.50	
So 26.	H. Willis			
		For his bill Hose & Leather	36.05.	
So 28	Butts & Smith			
		For am.t their Blacksmith bill	316.67.	
So 39	E Thornton Son			
		For medicine Chest	58.63	453.24

So 101	S & F. Allen Dr to	Cash		
So 87	For am.t their bill rate per it them			11 48

New Bedford Nov.r 1830.

94	Bed Com.l Bank Dr to.			
85	Sperm Stock my 1/4			
	To 1/4 am.t rec.d of Todd & Co.s depos.t			429 46
16.	Sundry Accts Dr to E. Hathaway & Co.s			
103	St. India			
	To Hamilton on cargo due 1/4 1830		733.70	
85	Sperm Stock my 1/4.			
	To 2 bbls Pot ashes		54.38	810 08
103	St. India Dr to Cash			
106	Am.t pd Henry Cannon's bill of			
	Capt. Succ.r board			11 ..
89	Ship Braganza Dr to.			
85.	Sperm Stock my 1/4.			
	To am.t of his a/c on Oil works			
	Books transferred			463 84
48	Davis Chase Dr to Bills Payable			
91	To my note to bal.e of his a/c			
	on 6 mo from 20th Sept.r 1830.			1074 14
103	Ship India Dr to Davis Chase.			
48.	To am.t his bill cash for Ship			2774 14
28	Dyre & Richmond Dr to.			
89	Ship Braganza			
	To sundry lots of old copper as p.r			
	Cr. on their bill rendered			895 72
93	Tucker & Carter Dr to.			
77	Fish Grinnell & Co.s			
	To my order on them for am.t of their			
	a/c			410 26.
104	Addition to Dwelling House			
89	Dr to Ship Braganza			
	To 2641 feet Merch.t Boards @ $10		26.41	
	2386 " Refuge do @ $6.67/100		15.91	42 32

New Bedford November 1830 -

98	Wm R Rotch Ho: Dr to			
85	Sperm Stock my 1/4			
	For 1/4 of 4091.75 ℔. rec[d] of Howland and			
	Comm[n] all for Oil		1022.94	
	" " " $510.45 rec[d] of Cutler Cummings		127.61	
	" " " $216.58 " " Dunbar Ho:		54.14	1204.69
106	Sundry Acc[ts] Dr to Cash			
107	Gilbert Russells Estate			
	12 Nov. p[d] Dr Whitridge for Medical attend[ce]		10."	
88	Expense Act[t]			
	p[d] ditto		2."	12."
8	James Hathaway Dr to			
85	Sperm[a] Stock my South			
	For Am[t] his Act[t] rendered by me			177 81
8	Sundry Acc[ts] Dr to James Hathaway			
89	Ship Braganza			
	For Am[t] his bill of Sale		4.20	
103	Ship Indide			
	For ditto		4.72	8 92
94	Bed. Com[l] Bank Dr to			
85	Sperm Stock my 1/4			
	For draft on Cutler Cummings			
	of Boston at sight for			378 63
12	Gilbert Russell Dr to Sundry Acc[ts].			
81	To Interest a/c for 1/4 due me on			
	a/c 13 March 1830.		59 46	
	" New Acc[t] rendered			59 46
107	Gilbert Russell's Estate Dr to			
12	Gilbert Russell			
	For am[t] old a/c transf[d]			950 54
89	Ship Braganza Dr to Philip Cannon			
75	For am[t] his bill casking average			
	due Aug 25. 1830			372 25

New Bedford Novr. 1820.

96	Wm. Dean & Co. Dr to			
85	Sperm Stock my 1/4			
	For 1/4 of 512.11 net proceeds 8 tierces			
	Wm. Oil due 4 Mo 5 1821			128 03
89	Ship Braganza Dr to Fish Grinnell & Co.			
77	For a Chronometer for Ships. June 1			335..
103	Ship India Dr to Bed Com. Bank			
94	For check to C. Smith for Sundry Orders			
	For 99.02		99.02	
	" " " "	Jos Robbins	82.19	
	" " " "	Wm Robbins	98.36	279.57
	Cash 3 p dis.		8.38	271 19
103	Ship India Dr to Sundry Accts.			
81	To Interest p/c For dis. on the above orders		8.38	
mw	" James Hathaway for his bill Salt due Nov 3			8 38
77	Fish Grinnell & Co. Dr			
85	To Sperm Stock my 1/4			
	For 1/4 of 957.44 Paid them by Chas Wood			
	on a/c of his note			239 36
91	Sundry Accts Dr to. Bills Payable			
85	Sperm Stock my fourth.			
	For 26 2/3 Fathoms Rope Walk @ 70 ct.		18.67	
	" Scales & Weights		4.50	23.17
54	Merchandise for 450 lb cop/pr @ 16 ct		72..	
	" " 1 Iron bott 22 lb @ 5 ct		1.10	73 10 96 27
95	Phineas H. Kenney Dr to.			
	Sundry Accts			
94	To Bed. Com. Bank			
	For check to him on a/c for		100....	
106	" Cash Paid him on a/c 27 Aug		10....	110 ..
28.	Dyer & Richmond Dr to Merchandize			
54	For a cop/pr boiler 450 lb @ 20 ct.			90 00

New Bedford Nov.r 1830.

94	Sundry Acc.t Dr to Bed.d Com.l Bank.			
85	Sperm Stock my Fourth.			
	To check to Wm. Coffin for candle			
	wicks		150.00	
88	Ex.s Dep.t A/c			
	To A.B Gardners bill of			
	linen		72.06	
26	H P. Willis			
	To check for Braganza bill		36.05	
85	Sperm Stock my Fourth			
	To check to Robt Gibbs for			
	Bll for oil Casks		119.05	
106	Cash			
	To check to Wm P.C. 13th 25..			
	" " " " 15th 30...		55.00	
8	James Hathaway			
	To bal of ye Pew him		67.96	
75	Philip Cannon			
	To check on a/c for		25.00	
	vid Ship India			
	To am.t Pd Gilbert & Smith for			
	Jn.o M Morse - Jno Robbins & Jn.o Tobin:			
	orders for their outfits.			
103	Sh India " To check to Thd Cook & Co.			
	for the following orders given			
	for their Outfits I made by			
	H Butterfield & Wm Murray			
	Dan.l P. Ward ———		401.88	
81	Int.st a/c			
	To check to Stephen Faber			
	for Int.st on Note for $8.00 —		48.72	
91	Bills Payable			
	To am.t Pd note to H Hendricks	2212.32	3188.04	
110	Sundry Acc.t Dr to Mech.s Bank.			
91	Bills Payable			
	To note Pd D.R Green & Co.		1442.50	
95	Jno Akin			
	To am.t his bill against			
	Braganza		308.23	
106	Cash			
	To check to W P K.		50	
			1800.73	

New Bedford Nov.r 1830.

35 Benj.a Drew Dr to. Cash.
106 " 26. Paid him on A/c 15..

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94 Bedford Com.l Bank Dr To
69 Ppm.t Int.t Benj.a Cummings
Rec.d of them 27 Nov. deposited in BC Bank — 500 "

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89 Ship Braganza Dr to Cash
106 June 26 Paid Pool for sawing wood 15.42.
" " " H Hathaway for Pine wood. 36.16 57.58

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28 Bates & Smith Dr to Pr. R Rotch Ho.
98 For am.t their p/c loans fund. 319 74

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105 Ship India Dr to
Sundry Acc.ts
To Watson Chapman & Co.
For their bill Sail making &c. 295.45
69 " 13. Pr. Int.t Cummings
For their bill of wood potatoes. 100.05.
38 " Enoch Eaton.
For baking 103 bbls flour
due 4 March 1831 140.00
48 " Davis Chase
For his bill labour Hauling 124.88
106 To Cash
pd A Robeson for sheathing paper for
Try works — — — — " 75 " 75
pd Tho.s Bouchers bill of Labour 3.92
" pd Holland for 2 loads Stave dust @ 4.50 9.17
75 To Philip Cannon
For calking 23.87
void " Cash "
Paid Benjamin Drew calker 57. "
35 " Benjamin Drew
For his calkers bill due 28th inst. 57.75.
95 " Butler & Allen.
For cordage, towlines &c.
due 2 Jany 2nd 1830 1107.75
19 Wilcox & Richmond
For am.t their bill against
Pr. For carpenters &c due 2 inst. 525.85 2.684 77

New Bedford Nov.r 1830 "

94	Bedford Com.l Bank Dr to		
69	Ppn Jno & Benj.a Cummings		
	Rec.d them 29 Nov on a.c Ship		
	Indies outfits - deposited BC Bank - - -		73056
94	Bedford Com.l Bank Dr to		
108	John Paun		
	Rec.d him 30 Nov on a.c of his 1/16 th		
	of Ship Brighton - deposited in BC Bank		1200 "
94	Bedford Com.l Bank Dr to Sundry Acs		
107	To Gilbert Russells Estate		
	Rec.d dividend made 1st Oct - - -	69. "	
106	To Cash		
	Rec.d ditto for my 10 shares - - - -	30. "	99 "
89	Ship Braganza Dr to		
32	Sam.l Leonard.		
	To his bill Sald.a due June 30		49 30
94	Sundry Dr to Bed.d Com.l Bank.		
106	Cash A/c		
	To check to Mr F. R.	50. "	
	" " am.t Rd Edmund Pickes		
	order to Dr Quay - - -	15.73	
Void	Philip Read		
	Rec.d him on a/c Kinsman - - " "		
	for Oil Works		
Void	Billings Corey		
	Rec.d him on a/c of Adventure		
	to Awaiting House -	~~50.~~ "	65 73
	Sundry Accts Dr to Bed.d Com.l Bank.		
85	Sundry Acts Dr to Sam.l Stocks my 1/4.		
94	Bed.d Com.l Bank.		
	To J H Bartlett		
	note discounted	1508.26	
81	Interest To a/c	41.54	1572 80
94	Bed.d Com.l Bank Dr to		
85	Sam.l Stocks my 1/4		
	To J H Bartlett note dep.d for Co.l		458 44

New Bedford December 1830.

94	Bedford Com'l Bank D'r To			
107	Gilbert Russells Estate			
	Rec'd Div of Alex Gibbs balance due			
	for ground rent of his store deposd			
	to 9 mo 18. 1830			95 61
106	Cash D'r To Ship Braganza			
89	Rec'd Div of Wm B Spooner for			
	Oakum returned			4 67
94	Bedford Com'l Bank D'r To			
107	Gilbert Russells Estate			
	Rec'd Div dividend of Bedford Com'l			
	Insurance Co. deposited			140 "
35	Ben'j Drew Dr to. Bed Com'l Bank			
94	For check for bal his bill			
	against E. India			32 75
89	Ship Braganza Dr to.			
	Sundry Acc'ts			
19	To Richmond & Wilcox			
	For their bill of Sheathing			
	boards		34. —	
106	" Cash			
	Paid Pardon Gray. for Cap't wood			
	Horse Waggon to go for mate.		3.70	
	" do. Paid Wm Bain for hauling		25	37 95
53.	" Commission A/c			
	To my com of 2½ P.Ct			
	on her Outfits - after deducting			
	Am't Bill for Chronometer Co $ 307.976			767 75
				805 70
50	Bills Recievable			
85	Dr to Sperm Stock my 1/4			
	For Cargo shall Richmond & Rose -			
	note on 6 mo's from July 29			372.04
106	Sundry Acts D'r To Cash			
103	Ship Indian Ocean voyage			
	Pd for 2 Hampers bottles fm. York		1.50	
88	Expense Act.			
	Pd for Sundries for Hoop Rodman		6.27	7 77

New Bedford December 1830.

77	Fish Grinnell & Co. D.r			
21	James Durfee Junr			
	For 3 Blubber hooks 250 lbs @ 15 ct		37.50	
	cash 7 Dec. Cartage		17	37 67/100
	do To packet			
	Sundry Acts Dr to.			
89	Ship Braganza			
	For bal of Inv a/c $34439.99 1 dec — Oct 7 1830.			
98	Wm R Roach & Co.			
	For 1/4 ballance		8.609.98	
19	Wilcox & Richmond			
	For 1/8 do.		4.304.98	
93	Robt. Smith &			
	For 1/8 "		4.304.99	
90	Danl Wood			
	For 1/8 "		4.304.99	
104	Ship Braganza my 3/8.		12.914.97	34.439.92
89	Ship Braganza Dr to Butts & Allen			
95	For Amt in their bills of			10 —
94	Red Com'l Bank Dr to Cash			
106	8th dep in Bank			96 45
77	Fish Grinnell & Co. D.r			
85	Sperm Stock my Fourth			
	For 1/4 $2534.33 net proceeds 33 Casks Strained Oil due 4 Nov. 1831.			633 58
94	Red Com'l Bank Dr to			
106	Cash			
	16. deposited in Bank			175 49
85	Sundry Acts D.r to Sperm Stock my Fourth			
109	Fish Grinnell & Co.			
	For 1/4 $1543.07 net proceeds 17 casks W. Oil due 2 mo 18. 1831		385.76	
26	E Hathaway & Co.			
	For 1/4 $1292.85 net pds 10 casks W. Oil due 29 May 1831		323.22	
58	Sam.l C Bunting			
	For 1/4 $1515.13 net proceeds 12 Hhds W. Oil due 23 Apr 1831		378.78	1.087 76

New Bedford December 1830

c 94 Bedford Com'l Bank Dr To Sundry Acc's
c 69 To Sprm Inc Benj'n Cummings
Rec'd them 20 Dec on a/c Ship India 500."
bal'ce —

c 85 To Sperm'e Stock my South
for remittance from I H Tucker
deposited 20 Dec - - - 986.38
less 1/8 % per cent discount . 1.23 985.15 1485 15

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c 85 Sperm Stock my 1/4 Dr to
c 102 James Stewart.
For 34 bbls c. 60¢ 2040

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c 48 Davis Chase Dr to
Sundry Acc't
c 94 To Bed Com'l Bank's
For check for bal'ce of a/c 128.30
c 103 Ship India
For Couchage & labour 7.50 135 80

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c 94 Bed. Com'l Bank's Dr to
Sperm Stock my 1/4
c 85 For draft on Eaton & Cummings of Boston
at sight for 844 20

---

c 16 Elisha Hathaway & Co Dr To
c 96 William Dean & Co
For this am't W Dean & Co placed in
E H & Co hands for my bet 21 Dec - - - 700"

Sundry Acc't Dr to Merchants Bank.

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c 85 Sundry Acc's Dr to Sperm Stock my 1/4.
c 110 Marchants Bank.
For Robt Gibbs note on 4 mo
from date 1st disc't 998.06
" S A Bartlett's note due
2nd Feby 1831. 803.18 1801.24 1 01 24
c 81 Interest a/c dis't on above notes 25 66 1826 90

New Bedford December 1830

Sundry Acts Dr to
94 Bedford Com'l Bank
104 Addition to Dwelling House
24 Dec Chk to Dudley Davenport for his
bill of Lumber &c 223.63
107 Gilbert Russells Estate
" " Chk to ditto, for repairing Brick Stow
in Centre Street 18.98 242 61

---

102 Additions to Dwelling House &
106 Ditto Cash.
Paid for window Weights
& freight of do. to S. Macomber 10 --

---

94 Bed Com'l Bank Dr to
85 Spam Stock my 1/4 . . 149 60
For T. D. & N. Hathaway's check
deposited . . 149 60

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68 Ship India Dr to
85 Spam Stock my 1/4
For this am't allowed T. D. & N. Hathaway
for deficiency on Head matter bot
of Jno Grinnell of Ship India cargo . . 22 --

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108 Sundry Acc't Dr to Nehemiah Leonard
32 Sam'l Leonard.
For transfer of bill against
Ch Braganza in 5th Co. of
S. Leonard to N L's a/c . 43 88
103 Ship India Ch'd Voyage
For his bill sett 7 37 51 25

---

89 Ship Braganza Dr to
36 Wm Russell Jr
For am't Thos Pantes bill 301 11

---

68 Ship India 1st Voyage Dr to
103 2nd Voyage
For transfer of C. for Shds Sold
in July, in 5th Co of 1st Voyage . . 3 75

New Bedford December. 1830

98	Sundry Acts Dr to W. R. Roten & Co		
81	Interest Act		
	For 1 years interest on joint Note to W Roten Dr for $6000 due 8mo/ half of which belongs to me	180.	
	For 1 years interest on ditto for $2000. 1/4 th of which belongs to me	30	210
6	Ship Sophia my Eighth		
	For prem. on $2000 @ 3 per Ct 1/4 policy		60 25
51	Whale Bone Act		
	For 1/8 th of 12810 lbs whale Bone @ 20 Ct		
	of Ship Sophias cargo		320 25
104	Ship Braganza my three eighths		
	For 3/7 ths of the Amt agreed to allow		
	W R R & Co for relinquishing 1/8 th of		
	Ship Braganza to Capt Dan Wood		
	The advance agreed on $500. to be paid		
	by 7/8 th of the Ship	214.28	
19	Willcox & Richmond		
	For 1/7 th of ditto	71.43	
93	Robert G. Smith		
	For 1/7 th ditto	71.43	357 14
6	Ship Sophia my Eighth		
	For 1/8 th of $6320.87 Amt of her outfits		
	for voyage to Brazil Bank		790 11
85	Sperm & Stock my Fourth		
	For 1/4 th of Sperm Oil turned into the		
	Oil works of Ship Barclays Cargo		3878 47
void	Butts & Smith		
	For this Amt transferred by Mutual consent		
109	Fish Grinnell & Co		
	For 1/6 th proceeds Brig La Platas cargo		
	due 4 mo 30. 1831	2226.70	
	For 1/6 th proceeds Brig Argus cargo		
	due 3 mo 24. 1831	956.36	3183 06
	which they requested I G & Co to place		
	to my Credit		
			8.79928

Bad Comm. Bank Dr to
Bills Receivable

94	Bad Comm. Bank Dr to Nav Ag		
	To 2 Check for $27.08 & 14.10 not presented		41 18

New Bedford December 1830.

95	W. R. Rotch & Co. D^r^ To Sundry Acc^ts^			
53	To Commission Acc^t^			
	For Com^s^ they charge in settlement of Ship Sophias voyage		32.81	
	For half amt of Com^s^ rec^d^ from Owners of Ship Sophia		130.08	
	For 1/8th Com^s^ on outfits of Ship Sophia		9.47	
	For 1/3 rec^d^ from Owners of ditto		28.44	200 80
6	To Ship Sophia my Eighth			
	For 1/8 of balance due from her first voy^e^		46.24	
	For 1/8 of Ship Sophias cargo first voyage to Brazil Banks		1268.66	1314 90
27	To Manasseh Kempton			
	For amt his bill against Barque Elizabeth		9.27	
	For ditto Ship Sophia		32.61	31 88
	due 31 Dec 1830 –			
60	To Joseph Grinnell			
	For Cash they rec^d^ of him for my a/c Com^s^ 26			1500
46	To Brig La Plata my Sixth			
	For 1/6 balance her a/c due 4 mo 30. 1831			1940 31
61	To Brig Argus my Sixth			
	For 1/6 balance her a/c due 3 mo 24 1831			7426 6
				5730 55
68	Ship^s^ India 1st voyage D^r^ to Sundry Acc^ts^			
	To amts for bal due Ship in Settlem^t^ of 1st voyage			2989 93
60	To Jos Grinnell 2/8	741 98		
98	" W. R Rotch & Co 2/8	741 99		
107	" Russells Estate 1/8	370 99		
69	" W. J & J Cummings 1/8	370 99		
70	" Jos Rotch 1/8	370 99		
71	" Ship India my 1/8	370 99	2967 93	
103	" Ship^s^ India 2nd voyage			
	For cash rec^d^ for Oahuan			24 88
	Am^t^ to my Cr Am^t^ 1st "			2992 81
30	Sundry Acc^ts^ D^r^ to Bills Receivable			
94	Bell & Com^s^ Bank			
"	For R. R Ross note disc^d^	368 38		
	Int^s^ disc^t^	366	3704	

New Bedford December 1830.

94	Sundries Dr to Bed Com'l Bank.			
78	Philip Read			
	For check on Ye Pine Wood		100.00	
30	Billings Covy			
	For check on Ye addition to House		300.00	
75	Phillip Cannon			
	For check for bal. of A/c		159.25	
101	Richard Williams			
	For Ye Postages		15.00	
106	Cash			
	For checks to W S K 3d $30.00 11th $40.00 22d $30. 28th $30.00		130.00	704 25
95	Butler & Allen			
	Check for P. Bagnall's bill			24 73 65
104	Additions To House			
	Check to Presby & Hart for Stone			
	Cutters bill	$118.90		
	" " " to W K West masons bill	13 13	132.03	
88	Ex. Int. Acct.			
	Paid Penniman & Whiting butchers bill —			
	—	57.05		
	" do. Paid Geo Coleman balance	34.28		
	" C. Richardson on Ye Geo Coleman	35.72	127.05	
107	D. Russells Estate.			
	Paid Penniman & Whitings bill $15 72		15.13	274 20
bold	do. " D. Davenport bill	18 95	34.10	
bold 104	Addition to House			
	for D. Davenports bill		23.63	
92	Jonathan Howland			
	For amt of St. India's bill		24.44	
	" Wm P. Grinnell			
30	bank Stock		500.00	
105	St. India			
	For Nath. Stott Cutters bill $ 34.00			
do.	" Moses Eliza Acid Emigatet. 14 10		48.10	
104	Addition to House			
	Mrs Perkins for Cutter		27.05	
91	Bills Payable			
	paid note to G Smith	163.66		
	" " " "	91.04		
	" " " "	82.48		
	" " " 6 Rhode	10000	377.18	976 80
				4428 65

New Bedford December 1831

94	Bed Com. Bank	Dr to Sundries		
85	To Spm Stock my 1/4.			
	To S. H. Barletts note. Rd			
		dec 30.	10.31.56	
19	" Wilcox & Richmond			
	To Am. dft in Bank to			
	my Cr. in ac Bragansa Outfits			
		dec 28th	1642.49	2.674.05
112	Bed Com. Bank	Dr to		
30		Wm P Grinnell		
	To his check disowned for		500	
103	Ship India 2nd Voyage	Dr to		
		Sundry Accts		
21	To James Durfee Jr.			
	To his bill Blacksmithing due			
	6mo from 25th Sept.		519.38	
44	" Charles Grinnell			
	To his bill Beef due 3mo 9. 1831		512.25	
36	" Jacob Packer			
	To his bill chain & Grindstones			
	due		12.87	
36	" Wm Russell Jr.			
	To his Painters bill due in 6mos		200.74	
34	" E. Dunbar Ma.			
	To Ship Chandlery Ma.			
	due 2mos 7. 1831.		594.86	
106	" Cash			
	Paid Commissioners Whitings bill			
	fresh meat 12mos		11.70	
40	" Francis Taber & Son.			
	To their bill Bucks Ma. due dec 7th 19.		129.19	
112	" B & Bank			
	Paid Geo Clark's bill calking &c		34.00	
37	" Ichabod Clapp			
	To teaching		2.37	
28	" Dyre & Richmond			
	To their bill oil &c		30.83	
116	" Cash			
	Paid A Shannon & Ma bill		3.50	
21	" W Barlett To his com		4536	2197 05

New Bedford January 1831

C 169	Fish Grinnell & Co Dr To Sundry Acc		
C 85	To Sperm. Stock my South		
	For 1/4 th $254.70 am remitted by Pd		
	Fish & Co of New Orleans, cash 8 mo 17. 1830	63.67	
C 34	To Elisha Dunbar & Co		
	For 350 lb Rivets for Wm Williams Jr		
	of New London - - - - - - -	45.88	109 55
C 112	Sundry Accts Dr to Bed Com'l Bank.		
C 85	Sperm Stock my 1/4		
	To check to Eli Haskell on		
	a/c Gauging	40.08	
C 97	Eli Haskell		
	To bal. of check for bal. a/c	53.02	93 10
	Sperm Stock my 1/4 Dr to Sundries		
C 85	Sundries Dr to Sperm Stock my 1/4.		
C 21	James Durfee Jr.		
	To am't his a/c trans'd from		
	Canal Works books	39 35	
C 108	Nehemiah Leonard		
	do	43.99	
C 102	Walter Chapman & Son.		
	To do	74 69	
C 103	Ship India 2 voyages.		
	To "	209.30	
C 107	Gilbert Russells Estate		
	To do	10.45.	
C 95	Butler & Allen		
	do do	83.06	
void	Ship India 1 voyage		
	To do		
C 65	Sho Whitridge		
	To 1/4 $809.15 Sales 100 bxs candles due Jany 12th	202.29.	66 3 13
C 6	Ship Sophia my 1/8 Dr to		
C 6	Sh. Sophia my 1/4		
	To bal. of Old a/c		206 9 11
C 89	Sh. Bragança Dr to		
C 112	B.C. Bank		
	To am't pd Stephen Brownell for Sand		2 44

New Bedford January 1831.

25.	Mark B Palmer Dr to Gilbert Russells Estate			
207	To Groundrent of Stores from 2m 1. 1829 to 2m 1. 1831. @ 45 ₰ pr yr ad			90 00
25	Sundry Acs Dr to Mark B Palmer.			
207	G Russells Estate			
	To his bill tin ware &c.		10.09	
85	Steam Stock my ¼			
	To his bill against Oil works		5.39	
102	Ship India 2nd Voyage			
	To his bill tin ware		44.19	
89	Ship Braganza			
	To do.		46.67	63 34
113	Central Wharf. Dr to.			
55	Priviledges in Central Wharf			
	To ⅛ of Ship India's Wharfage			6 39
85	Steam Stock my ¼. Dr to			
	Sundry Acs			
113	To Central Wharf.			
	To ¾ Wharfage of Oil from Oil works		20 80	
55	Priviledges in Central Wharf.			
	To ¼ do		4 93	27 73
	Sundry Acs Dr to Steam Stock my ¼.			
112	Sundry Acs Dr to Bed. Com.l Bank.			
91	Bills Payable			
	To note to Davis Chase		137.77	
91	do " " of J Gibbs to Gamaliel Bryant. Sailor in Braganza		10 00	147 77
21	James Duncan Dr.			
	To cash him on a/c			200 00
85	Steam Stock my ¼			
	To Check to Brownell iron work		26.03	
88	Expense a/c			
	To do do		13.30	
104	Addition to House			
	To do		47.37	
107	G Russell Estate.			
	To do		16.15	102 85
				1775 62

New Bedford January 1831.

	112	Sundries Dr to Bed. Com. Bank.		
Paid		Eli Haskell		
		For check for guaging . . .		30.10
	116	Cash		
		5th. check to W S R. for 30. 12th. 30 $.		60.00
	114	Steam Stock my A/c		
		For ch.k to R. Plummer on A/c J. Rotch		
		Jany 6	$ 118.82	
		" do For check to I Tripp	11.25	
		" " " do. " Jn. Gilbert	116.50	
		" " " " Nathan Read	28.75	
		" " " " Jn.o Sowle	75.50	
		" " " " Philip Dailey	67.50	416.32
		" " For 1 year int. on my joint		299.80
		— — note to Capt. Randall for $4000		
		— — to 12m.o 6. 1830. with W K R & Co. .	240.00	
		" " For check to Wm. Coffin on A/c		
		— — candle Boxes	150.00	
		" For check to H. Taber for freight		
		for Sloop Helen from Nant.k	53.70	864.02
	95	" Thomas Kinney		
		For check on A/c		100.00
	104	Addition to House		
		For ch.k to Warren Mansfield on A/c		
		Masons work		150.00
	88	Ex.rs Jones A/c		
		For freight for Helen from N.L. .		
		to Jan.y 7. 1831 . . . $ 6.17		
		" do For ch.k to James Bassett		
		Shoemakers bill 7.63		13.80
	98	W. R Rotch & Co.		
		12th. Cent Share		200.00
	105	Sloop Helen		
		For ch.k on A/c Sch. Braganzas freight		33.00
	34	E. Dunbar & Co.		
		For check for bal.e of A/c		395.13
	104	Addition to House		
		For S Brownells bill lumber brick &c.		7.49
		do. " S Taylors Stone cutters bill . . .		12.--
	95	Jn.o Atkin		
		For check for bal.e of A/c		29.05
	38	Enoch Morton		
		For Check for Braganzas Bill . .		180.00 2.1.084 9

New Bedford January 1831 C

34	E. Dunbar Ho. Dr to			
114	Sperm Stock my fourth			
	For am.ts their a/c transf'd from			
	candle works Books			133 67
88	Ex.rs Rouse A/c Dr to E Dunbar Ho.			
34	For their bill c.f per Hd			12 09
34	E. Dunbar Hos Dr to	Cash		
106	For am.ts p'd their bill tvats . .			8 65
109	Fish Grinnell Hos Dr to			
114	Sperm Stock my 1/4			
	For 1/4 f. 1563.62 net Receipts 200 Bo's			
	candles due 2mo 6. 1831			390 90
113	Canal Wharf Dr to Oliver Crocker			
115	For bal of a/c transf'd			178 68
114	Sperm Stock my Fourth Dr to			
58	Samuel C Bunting			
	For my draft dated 14 Jany favr Thos			
	Rotch payable 21 Apr 1831 favr . . .			250 .
16	C. Hathaway Hos Dr to			
114	Sperm Stock my 1/4			
	For 1/4 f. 857.21 net sales 11 cash Oil due			
	July 18. 1831		34.30	
	For 1/4 f 714.24 do 13 cash do due July 2. 1831.		178.56	392 86
88	Ex.rs Rouse A/c Dr to	Sundries		
37	Is Ichabod Clapp			
	For trucking &c.		32.55	
26	H. P. Willis			
	For am.t his bill		9.99	42 54
89	Jh Braganza Dr to			
37	Ichabod Clapp			
	For his bill for trucking			15.
37	Ichabod Clapp . Dr to			
114	Sperm Stock my 1/4.			
	For bal. of a/c transf'd			35 57

New Bedford January 1831.

106 Cash A/c Dr to
114 Sperm Stock my 1/4
For bal. Kimball Perrys a/c 98 17

Sundries Dr to
Sperm Stock my 1/4.
114
112 B.C. Bank
For am.t deposited Jany 21. 283 24
26 H. P. Willis
For bal his a/c transfer'd 214 9 304 32

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112 B.C. Bank Dr to. Cash
106 dep.t 21 Jany 85 --

---

112 B.C. Banks Dr to
98 W. R. Rotch & Co.
For their check dep.t Jany 25. . . 200 --

---

37 Schabod Clapp Dr to.
106 Cash
Paid him bal.e of a/c 6 04

---

38 Dyer & Richmond Dr to Sperm India Sundryages
103 For Sundry bots of ola copper . . 476 77

---

20 Gideon Howland Dr to Sperm Stock my 1/4.
114 For 1/4 of 381.36 Sales 80 Boxes candles proceeds
Acct. 31 dec.r 1830. 95 34

---

101 Outstanding Debts Dr to
56 A Payson & Co.
For 1/4 am.t of Sold I Hamm not collected . 10 77

---

22 Sloop Pomona Dr to Sundries 31 85
95 For bal. of Sloops a/c.

---

114 Sperm Stock my fourth Dr to
115 Olive Crocker
For bal.e of his a/c 361 99

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104 Addition to House &c. Dr to
105 Warren Mayfield & Co.
For his bill of Masons work . . . . 24 250.

New Bedford January 1831.

112	Bedford Com'l Bank Dr to			
56	Henry Payson & Co			
	For Hugh Buckhams draft on			
	Furman R Whitwell of Fairhaven			
	in my favor. dated 11 Dec 1830			
	payable when in funds - received			
	28 Jany 1831 & deposited in B C Bank		485 07	
		$485.07		
17	Sundry Acts Dr to William Knights			
107	Gilbert Russells Estate			
	For amt his biw		5.45	
88	Expense Acct			
	For his biw of Furniture		184.21	18966
17	William Knights Dr to Sundry Acts			
114	To Sperm Stock my Fourth			
	For amt transfered		20.47	
112	To Bedford Com'l Bank			
	For check 31 Jany for bal. of Act		169.19	18966
114	Sperm Stock my fourth. Dr by			
	Sundry Accts			
30	To Corey & Ward. For their biw Labour at Works		14.77	
106	" Cash. " A Shurman Jr & Co do		1.35	16.12

New Bedford February 1831.

112	Bed Com'l Bank Dr to			
57	Whale Bone Speculation with W R & Co			
	2nd For W R & Co's check deposited for			4963.
115	Alfred Gibbs Dr to Sperm Stock my 4th			
114	For bal. of his a/c on Candle Works Books			5463.
115	Sundry Accts Dr to Alfred Gibbs			
105	Ship India 2nd voyage			
	For 12 bbls Tar @ 1.87½		22.50	
112	B C Bank			
	For his check deposited		3213	5463
112	Bed Com'l Bank Dr to James Stewart			
102	For check for bal. of a/c deposited			4468.

D. New Bedford February 1831.

112	Sundry A/c	Dr to Bed Com'y Bank		
106	Cash			
	To check to W T R Jan'y 7 35 $ 22 cts do 30 $			
	do 25th 40 $			105.00
91	Bills Payable			
	Paid note to W.m R Rotch & Co			96 27
107	Gilbert Russell's Estate			
	To Pelig Clarks bill			3 37
88	Expens A/c			
	To Pelig Clarks bill		$ 17.57	
	do E Thurston & Son's bill		39.58	
	" Chas Grinnell do coal		8....	55.15
39	E Thurston & Son			
	Paid them Sr Braganza & India's bills			96 88
111	Lydia Russell			
	Paid her Jany 24			30...
89	Sr Braganza			
	To Chas Grinnells bill			40
114	Sperm Stock my 14 for do			25.10
104	Additions to House			
	Paid Jn.o P. West bill bricks &c			22.20
30	Billings Corey			
	1831. Paid him on a/c			300.— 734 87

81	Sundries	Dr to Interest A/c		
56	H. Payson Hd			
	To bal on a/c Feby 15. 1831			34.39
20	Gideon Howland			
	" do to Jany 1. 1831			19.23
bid. 4	E Hathaway Hd			
	" do to do			53 62

88	Ex/Dr A/c	Dr to Gideon Howland		
20	To am't P'd W T R. Oct 14. $ 20... Nov 1. 200 $ do $ 500			720...

16	Sundry A/c	Dr to E. Hathaway Hd		
60	Jo.s Grinnell for am't P'd Premium note			
	Oct 19. 1830 for insurance on his 1/8 Sh India			88.50
114	Sperm Stock my 1/4 for 188 brls ashes July 21. 1830			
	do " " for do May 20. 27 7/8			55 52
81	Interest A/c			
	To bal of int on a/c to Jany 1. 1831			12 53 156 55

New Bedford. February 1831.

16	Elisha Hathaway Esq. Dr to			
114	Sperm Stock my 1/4			
	For draft sent them Oct 1830 on Cutler & Cummings for			372 33.
89	Dr. Braganza Dr. to. Cash			
106	For A Shaman Esq's bill			154
112	B C Bank Dr to. Sperm Stock my 1/4			
114	For am't of Order on N.C. Nye & on 30 Rots Sperm deposited + +			158 36.
103	Ship India 2d Voyage Dr to. Sundries			
115	To. Bennett Wilcox. For his bio tin ware		36.21	
	" Francis Taber & Co. for am't their bill	void 2250		336 21
89	Dr. Braganza Dr to Francis Taber & Co.			
40	For am't their Block makers bill			228 60
44	Bennett Wilcox Dr. to Sperm Stock my 1/4			
114	For bal of his a/c transferred			2d 22
36	Henry Payson & Co. Dr to			
114	Sperm Stock my fourth			
	For 1/4th 880.79. net pounds 12 Casks Winter Oil due 28 Apr 1831			220 19
112	B.C. Bank Dr to Coombs & Grinnell			
67	5th For their ch'k on a/c Dr India's outfits dr.			700 ..
116	John Wardel Dr to Sundry Acts			
107	To Gilbert Russells Estate			
	For balance of Act settled 7 Feby 1831		87.30	
114	To Sperm Stock my fourth			
	For Amt his Act transferred		5.25	92 55
116	Sundry Acts Dr to John Wardel			
88	Expense Act			
	For sundry Jobs		26.10	
104	Addition to House. for Lisbon		146.91	
111	Lydia Russell for dressing pigs		3.25	
103	Ship India. for 10 tons ballast		3.75	180 01

New Bedford February 1831

116 John Wardel Dr
112 Bedford Cow Bark
pr Sun in full 7 Feby — — — — — 87 46

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67 Coombs & Grinnell Dr to Sprm Stock my 1/4
114 To ballance of their a/c transfrd 191 65.

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103 Sundries Dr to Sh India 2nd voyage.
To bal. of her A/c. due Jany 5. 1831. 18.5/6.31.

98	W. R Roch & Co.	2/8.	4644.07
60	Joseph Grinnell	2/8	4644.07
67	Coombs & Grinnell	1/8	2322.04
69	W. & R. Cummings	1/8	2322.04
70	Joseph Roch	1/8	2322.04
71	Sh India my 1/8.	1/8.	2322.04 — 18.5/6.31

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103 Sh. India Dr to Commission A/c
53 To com on $ 18.641.03 of 2½ pr. ct. Sh. India's outfits 466.02.

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67 Sundry A/cs Dr to Coombs & Grinnell
114 Sprm. Stock my 1/4 for three bbls barrels 4.90
88 Expense A/c " do of groceries 173.78 178 65

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67 Coombs & Grinnell Dr to. Sprm Stock. my 1/4
114 To rectification of entry of 22 empty bbls made twice
in settlement of last a/c 13 75

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81 Interest A/c Dr to.
60 Joseph Grinnell
To bal. of int on his a/c to. Feby. 11. 1831. 7 68

Wm R Roch & Co. Dr to Sundry A/cs.

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98 Sundry A/cs Dr to C. Wm R. Roch & Co.
46 Brig La Plata 4 my 1/16 for bal her A/c 98.23
61 " Argus " 1/16 " do — 82.94 181 17

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98 W R Roch & Co. Dr to. Commission A/c
53 To bal 1/8 com. charged on Sh Sophia's Outfits 9 49

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115 Sundry A/cs Dr to Samuel Wilcox
104 Addition to House 25.92
88 Expense A/c 90 51 116 43

116	Sundry Acc^ts Dr To Sperm Stock my Fourth			
	For Cooperage of Oil of Ship Indian			
	Cargo turned into the Oil works			
	45125 gls or 179 tuns @ 40 c^s		$71.60	
60	Joseph Grinnell			
	For 1/4 th		17.90	
69	Wm Jn^o & Benj^n Cummings			
	For 1/8 th		8.95	
70	Joseph Rotch			
	For 1/8		8.95	
107	Gilbert Russells Estate			
	For 1/8 th		8.95	44.75

109	Sundry Acc^ts Dr to Jos^h Grinnell & C^o			
64	Addition to House			
	For am^t paid for locks			19.50
88	Expence A/c			
	To am^t his mo $200 — 120 f. am^t postage bill 7.31			27.31
46	B^g La Plata			
	To 1/6 of am^t inv^ce of her cargo		$ 1536.13	
	" 1/6 " disbursements		" 181.74	1.737.87
61	B^g Augusta			
	To 1/6 Am^t inv^ce of her cargo		" 903.06	
	" 1/6 " disbursements		134.39	1.037.45
81	Interest A/c			
	To int^t on note to Jos^h Grinnell			
	for $1000...		$60...	
	" bal^ce due in a/c Dec^r 31. 1830		3.77	63.77
107	Gilbt Russells Estate			
	To bal^ce of this a/c			111.02
100	Outstanding Debts			
	To 1/4 $75.20 Am^t 2 cask Oil sold by			
	firm to A G Mayo he having fail'd			18.80
98	C^o^m R Rotch & C^o			
	For charge of 1.50 against St. India			
	for repairing Chronometer. Should be			1.50
	St. Sophia			
				3.223.22

112	Bed. Com^r Bank Dr to			
114	Sperm Stock my A/c			
	To am^t rec^d on A/c W. Delano Jr. & d^o			150..

New Bedford February 1831.

c53	Commission Act Dr to W R Roth & Co			
c98	For 1/4th Commission charge on Ship			
	Braganzas outfits		191.93	
	For 1/4th ditto Ship Indias outfits		116.50	308 43
c114	Sperm Stock my Fourth Dr to			
c30	Commission Act			
	For Manufacturing Stock no ten			
	415 tuns & Oil belonging to Joseph			
	Rickston 77½ tuns making 492½ tuns @ $3½			1723 75
c112	Sundry Acts Dr to Bedford Com Bank			
c114	Sperm Stock my Fourth			
	10 Bbls pr Capt Gibbs for Oil bbls		19.88	
c88	Expense Act			
	pr ditto freight from York sundries		3.45	23 33
114	Sundrys Dr to Sperm Stock my 4th			
c88	Expense A/c			
	For oil for house $21.49 & Jn R Taylors bill butter			
	transfrd from Candle books books $24.80		45.29	
c106	Cash A/c			
	For Oil Sold workmen	$85.40		
	" bal of Cash A/c transf. to my A/c	377.17		
	" J Taylor & Co funds note dis. at			
	Merchants Bank June 1830	369.79	1832.36	
c40	Robinson Wedon & Co			
	For ¼ Am. Sales 33 Bbls candles	67.14		
	" " " Acct of Lavia Anthony	7.97	7511	952 76
c112	Bed. Com. Bank Dr to Coombs & Grinnell			
c67	For their check on A/c Ships Indias outfits			616 18
c114	Sperm Stock my fourth Dr to Sundries			
c71	To Ship India my 1/8.			
	For 7135 Gall's Oil my Share of Ship India's			
	Cargo at 60¢		4281.—	
c97	To Oil A/c in Co with W R & Co			
	For 2 p.c. Gal. advance on $363½ Gals		4274.328	27
	Oil Am. @ 38¢			
c53	Commission Act Dr to W R Roth & Co			
c98	For ¼ Com on Ship Braganzas Oil			12 10
	from Fayal			

New Bedford February 1 1831.

c 114	Steam Stock my A/c	Dr to James Arnold		
c 99	To reversion of entry f/a 176. f			250 ..
c 114	Steam Stock my A/c	Dr to Sundries		
c 106	To Cash	paid for labour	9. ..	
	" do	do Boulton & Wharfage	4.01	
	" do	" for Sealing wax &c	75.	
	" do.	" " 13 bbls	8.66	
	" do	" L. J. Nye for bbls	4.38	
	" do	" for 3 do	1.87	
	" do	" Philip Read on a/c spruce wood	100. ..	
	To do	" A Tabor & E Gardner for bbls	133.61	
	" do	" Chadwick for do.	23.05	
	" do	" A Leonard's bills coopering	31.87	
	" do	paid workmen Mr. C of Hewlon a/c of Oil sold them	410 33	727 53
c 112	Sundries	Dr to B. C. Bank		
c 111	Lydia Russell			
	To am't of a Gurnish for coal		23.86	
c 88	Expence a/c			
	To do	2095		
	" " am't paid Davis Chase for hay	16.78	37.73	
c 106	Cash			
	To bal. of ch. drawn for A. Gurnish	5.27		
	" check to W & C 9th 50 D. 14th " 30 D.	80. ..	85.27	
c 91	Bills Payable			
	To note to Cannon & Hathaway		1069	
c 115	Oliver Crocker			
	To check for bal. of a/c		345.67	
c 116	In Candee			
	To do		87.46	
c 105	In. P. West			
	To Lt. India's bill		54.19	
c 75	Philip Cannon			
	To check for bal of a/c		23.87	
c 30	Billings & Cory			
	To check on a/c		600. ..	
c 34	E. Dunbar & Co			
	To check on a/c India's bill		594.86	
c 81	Interest A/c			
	To check to L Tabor for 1 years int. on $1700.		102. ..	2165 60

New Bedford February 1831

114	Sperm Stock my ⅓ Dr to Sundries			
112	To Bed Com'l Bank			
	For ch'k to B Eddy on a/c hire mo'd		27.36	
106	To Cash			
	Paid Russell & Parker wharfage		7.08	34.44
114	Bed Com'l Bank Dr to Sperm Stock my ⅓.			
112	For J H. Fields d/t on Boston dep. for Co.		1500....	
	" Am'l Rv. of B F Williams deposit'd		421.26	1.921.26
106	Cash Dr. to Philip Read			
78	For provision of an entry made to him for			100 ..
114	Sperm Stock my ⅓ Dr to W R Rotch & Co.			
98	For bal. due them in settlement of candle works			
	book			3038 90
114	Sundry Acts Dr To Sperm Stock my 4th to			
88	Expense Act			
	For amt Wm Eddys bill of dry goods .		34.74	
106	Cash Act			
	Rec'd of Wm Eddy bal. of last or Oil			
	works books		12.13	46.87
114	Sperm Stock my ⅓ Dr to W R Rotch & Co			
98	For bal. due them in Settlement of $1472.73 which			
	has omitted in posting			368 18
105	Warren Maxfield Jr. Dr to Sundry A/cs			
104	To Addition to House			
	For provision of entry 7 & 20 ft.		150....	
114	To Sperm Stock my ⅓			
	For bal his a/c — for 1 Gallon Oil		3.00	
112	To B C. Bank			
	For check for bal. his a/c . . .		89.50	
				242.50
95	Phineas H. Kenney Dr to Sundry A/cs			
114	To Sperm Stock my ⅓			
	For 4 Gallons Oil @ 75¢		3.00	
112	To B C Bank			
	For check for bal his a/c		172.78	

New Bedford February 1831.

104	Addition to House	Dr to Phineas H Kenney		
95	To am^t his masons bill			385 78.
112	Sundries	Dr to Bed. Com^l Bank.		
114	Sperm Stock my A/c			
	To am^t paid J Tabr & Son's bill against works		28.87	
	do for " Coggeshall Richmond & Wse. bill		7.08	35.95
103	Sh India for J Tabr & Co^s bill			1 10
89	Sh Braganza for do.			40
88	Expense A/c			
	To Coggeshall Richmond & Wse. bill			119 22
115	Bonnd Wilcox			
	To check for bal. of A/c			131 43
104	Addition to House J. Tabr & Son bill logs ..			86 98
				375 08
88	Expense A/c	Dr to I H. Bartlett.		
21	To his bill of Oats &c.			57 62
88	Expense A/c	Dr to I. H. Bartlett.		
21	To 3 bags Salt			6 38.
21	I H. Bartlett	Dr to Sperm Stock my A/c		
114	To bal his A/c from Candle Works books			768 02
81	Interest A/c	Dr to. I H Bartlett		
21	To int. on Sh India & Braganza's bills ..			7 57
91	Sundry Acts Dr to Bills Payable			
69	Wm Inº & Benjn Cummings			
	To my Note to Merchants Insur Co			
	for $3750 insurance on Ship India			
	Capt Marfield @ 7½ pr Ct pr policy 50 Ds			
	due 17 Sepr 1830.		281.75	
71	Ship India my eighth			
	To ditto to ditto for the same Ant			
	& same policy		281.75.	563 50
60	Joseph Grinnell			
	To my Note to Bedford Com^l Insur Co			
	dated 1mo 10. 1828. for $3250. insurance			
	on Ship India Capt Marfield @ 7½ Ct pr policy			
	due 17 Sepr 1830			244 75

New Bedford February 1831.

C81	Interest A/c.	Dr to Wm Inº & Bros	Cummings	
C69	For bal int. due them in settlemt.		6 75.	
C70	Joseph Rotch	Dr to Interest		
C81	For bal of interest on his a/c to 1st March 1831			13 11
C50	Bills Receivable D Fo Sperm Stock my Fourth			
C114	Recd in the following notes.			
"	I. H Bartletts dated 11mo 11. 1830 4 mos		675.34	
"	ditto " 1mo 6. 1831 - 6 mo		405.88	
"	Samˡ Rodman Jr " 10mo 30. 1830 6 mo		717.50	1798 72
C70	Sundry A/c. Dr to Joseph Rotch			
C91	Bills Payable			
	For bal due him on my note dated 4 May 1830		1704..	
C81	Int For bal int due him on above note.		10.61	
C114	Sperm Stock my 1/4			
	For bal his a/c transfrd to candle works books		292.50	2.11441
C109	Fish Grinnell & Cº Dr to Joseph Grinnell			
C60	For Jos Grinnells draft on them dat 11 Feby sent F G & Cº to be placed to my credit			2888 10
C60	Joseph Grinnell Dr to Interest Acct			
C81	For amt Interest due me 23 Feby			8 19
C109	Fish Grinnell & Cº Dr to Joseph Grinnell			
C60	For his draft on F G & Cº dated 2 mo 23 cash that day for bal of Acct			359 34
C104	Addition to House Dr to Cash			
C106	pd J & T Allen for an even month			2 "
C103	Ship India 3d voyage Dr to Cash			
C106	24 Feby pd Thos Riddell for 58 bus. sand 50c			2 90
C106	Cash Dr to Lydia Russell			
C111	25 Feby. Rec of Wm Howe for rent of Store occupied by him. from 1mo 1. 1836 to 1mo 1. 1831 - 1 year		115.85	
	ditto rent of addition fm. 8mo 16. to 1mo 1. 4½ mos @ $50		18.74	
	Rent rec of E K Allen		12.50	147 09

New Bedford February 1831

f 111	Lydia Russell Dr to Cash			
f 106	28 Feby By Wm Flints bill of Stationary			17 20
f 106	Sundries Dr to Cash			
f 102	Pr India			
	paid for 388 tuns		2.91	
f 114	Sperm Stock my A/c			
	To Nickerson & Rodlocks bills barrels		9.10	
f 88	Expense A/c			
	To my private bill		61	12 62
f 112	B C Bank Dr to Sundries			
f 16	To E Hathaway & Co			
	To am pr C of them by L&C & deposit'd		40...	
f 106	" Cash do		80..	120...
f 30	Sundry A/c Dr to Billings & Corey.			
f 118	Addition to House			
	To their carpenters bill		918.75	
f 88	Expense A/c			
	To do		1038	1929 13
f 115	Addition to House Dr to James Lyon for Pr.			
f 21	To am his blacksmiths bill			25 36.
f 67	Coombs & Grinnell Dr to Interest			
f 81	To bal due on their a/c to 1st 1831.			20 99
	Addition to House Dr to Cash			
	To am Davis Chas bill			137.
f 112	Sundries Dr to B. C. Bank.			
f 115	Addition to House			
	To Th. Riddell's bill paper		15.00	
f 91	Bills Payable			
	To note to H Hendricks		2002.99	2017 99
f 27	Manasseh Hempton Dr. to Interest			
f 81	To bal due on his a/c in full com March 1 1831			49 42
f 21	Tony H. Bartlett Dr to Interest			
f 81	To 90 days on note for bal of a/c			8 19

New Bedford March. 1830.

C50 Notes Receivable Dr to I H Bartlett.
C21 For his note @ 90 days from 20 Feby for
bal. of a/c . . . 537/68

C112 Bedford Com'l Bank Dr To Lydia Russell
C111 1st Instalt. Rec'd Spooner Babcock for
ground rent of his store from 2 Nov 11. 1830
to 2 Nov 11. 1831 — 1 year — — — — — — — 50 "
deposited in B C Bank 2 Inst

C114 Sperm Stock my Fourth Dr To Expense Act
C88 For postage charged in Fish Grinnells & Co's Ap — 7 31

C112 Bed Com'l Bank Dr to Sundries
C98 To W. R Roch & Co
For am't towards of them & draft 400.—
C114 To Sperm Stock my Fourth.
For Am't A Gibbs check do 73.79 473 79

C98 W. R Roch & Co Dr to B. C. Bank.
C112 For my check for bal. of a/c. 3 Mo. 2 Int 890 64

C114 Sperm Stock my Fourth Dr to
C65 Thomas Whitridge
For my draft on him dated 3 March @
30 days for 250—

C106 Cash A/c Dr to Expense A/c
C88 For bal. of cash a/c transf'd . . . 3.587 46

C88 Expense A/c Dr to Bills Payable
C121 For my note to Chas Fleming on account
dated 20th Apl. 1830 for amt. borrowed of
him and not before entr'd. — Expense
a/c is made Dr. for this on a/c of cash having
been ballanced and transfrd to Ex. a/c — 500

C64 Profit & Loss Dr to Expense A/c
C88 For bal. of Ex a/c transf'd 4340 59

C111 Lydia Russell Dr to. Cash.
C106 Paid her March 7. 1831 40 "

New Bedford March 1831.

69	Wm Jno & Benj^n Cummings Dr to Int. A/c		
	For 8 ds Interest on bal of their Act.		75
81			
112	Bedford Com^l Bank Dr to		
69	Wm Jno & Benj^n Cummings		
	Bal of them 8 March balance of Act deposite		526 73
116	Sundry A/c^s Dr to. A. & W. Parker & Co		
112	By Com^l Bank for ch^k for bal. a/c	705.	
111	By do Russell for their bill wood	107 8	
122	By Expense A/c " do	22 54	
114	By Steam Boat Mf^g Co " for C Works	7 72	111 39
114	Steam Stock my. Country Dr to.		
16	E Hathaway & Co		
	For their bill 1 M^l Fast ashes Jan^y 7. 1830.		31 63.
28	Sundry Acc^s Dr to Dyer & Richmond		
107	Gilbert & Russells Estate		
	For am^t their bill Jan^y	1....	
114	Steam Stock My Co		
	For their bill against Works	10....	
118	Addition to House		
	For their bill	83.23	
122	Expense A/c		
	For do	12.87	
30	Notes Receivable		
	For their note 60 days from 8 March 1831 for bal. of a/c	372.39	479 69
28	Dyer & Richmond Dr to Interest a/c		
81	For bal. on ye. a/c extending 60 days on note for bal. a/c		7 76
106	Cash Dr to Schr Regulator my Eighth		
32	Rec^d of Chas W. Morgan 10 March 1831 it of her earnings up to this time		148 82
113	Bed Com^l Bank Dr to Cash		
106	dft C W Morgans check 9th inst		85 63

New Bedford March 1831

114	Sperm Stock my Fourth Ct to Cash Ct.			
106	Paid for work H C: at works			606
106	Cash Dr to	Sperm Stock my 1/4		
114	To amt pd for Oil sold A Sherman & Co			525.
95	Barker & Allen Dr to	Sperm Stock my 1/4		
114	To amt their A/c transferd			2535
116	Abraham Barker & Co Dr to	Sperm Stock my 1/4		
114	To bal their A/c transferd			11159
114	Sperm Stock my 1/4 Dr to	Cash		
106	Paid B Houlands bill 66			586
109	Fish Grinnell & Co Dr to	Sperm Stock my 1/4		
114	To 1/4 Sales 100 bxs Sperm candles 1mt them. Feby 21. 1831. due 7 mo. J. 1831.			21327
112	B C Bank Dr to	Sperm Stock my 1/4		
114	To W R Rich & Co ch[r] deposited for			1200..
93	Robt Smiths Dr to	Interest		
81	To bal on a/c			4323
93	Robt Smith Dr to	Interest		
81	To Extension of 4 mo. on bal due from him & int on a/c to 14 March.			119 23
50	Notes Receivable Dr to	Robt Smith		
93	To his note on 4 mo from 14 March for bal of a/c			382697
81	Int a/c Dr to	Robt Smith		
90	To error in interest			203
112	Bed Com[l] Bank Dr to	Sperm Stock my 1/4		
114	To Coggshall Richmond & Hoar note dis[t]		120761	
	" 1/2 H Bartletts do "		238.741.446	35

New Bedford March 1831

50	Sundry A/c's	Dr to	Bills Receivable		
	To L & H Bartletts note		dis^{t}.	405.88.	
	" do		do	554.68	
	" Dyre Richmonds		do	372.59	1.333.15
112	B C Bank for sundry am^{ts}			1315.19	
81	Interest "		dis^{t}	17.96	1.333.15
112	Bed Com^{l} Bank	Dr to	C Hathaway & Co.		
16	To draft on them at sight for		16th March		300..
19	Dixon & Richmond	Dr to	Interest a/c		
81	To bal. on their a/c Dr. 30. 1830				1.98
48	Davis Chase	Dr to	Gilbert Russells Estate.		
107	To a horse by the name of Robin				100..
116	Sundry Acc^{ts}	Dr to	Cash		
114	Steam Stock my 1/4				
	To am^{t} paid balance of B Allens bill			12.18	
107	Gilbert Russells Estate.				
	To taxes in Dartmouth. 1829.			1.98	
	" advertising L^{d} India			.75.	
	" Peter Dawsons bill setting Stone at, foot of Main St			5....	7.73	19.91
112	B C. Bank	Dr to	Steam Stock my 1/4		
114	To am^{t} Sec^{y} & dft. on A Richardsons a/c				57.66
109	Fish Connell & Co.	Dr to			
114			Steam Stock my 1/4		
	To 1/4 $ 500.46 net proceeds 100 bbls candles				
	due 3 Mo. 17. 1831.				125.37
111	Lydia Russell	Dr to	Cash		
106	23 Oct by pd Wm Howes for over charge on				
	rent of addition to his store. say 4 1/2 months				
	rent ch^{d} at $ 50 per year. should be $ 20. diff.				9.25
109	Fish Connell & Co.	Dr to	Steam Stock my 1/4		
114	To 1/4 $ 4.8 4307. net proceeds of 63 cask				
	Oil sent them	Dec^{r} 2. 1831	due May 29. 1831		210.75

New Bedford March 1831

112	Sundries	D.r to	W.m C. Bank	
122	Expense A/c			
	To check to Jn.o Wardell for filling ice house		20.50	
	To Abm. Sherman Jr. Co.s bill		16.65	
	" Charles Tennell his 1/2 ton coal		8.00	
	" Penniman Whiting's bill		40.29	85.42
111	Lydia Russell A/c			
	To am.t Penniman Whiting's bill paid		25.82	
	" " Charles Tennell " " coal "		8.00	
	" Dr Read's bill		39.50	73.32
114	" Spern Stock. my A/c			
	To E Little's bill wood for works		9.30	
	" check to Wm Co. in on A/c		100.00	
	" as p Chas. Tennell bal.e his A/c with works		63.32	172.62
108	John Sherman paid him on A/c			30.00
				381.36

42	Jos. Eddy	D.r to	Spern Stock my A/c	
114	To bal.e his A/c transfrd from Candle Works Books			41.62

106	Sundry A/cs	D.r to	Jos Eddy	
42	To Cash rec.d of him bal.e of A/c		39.62	
122	House Expenses			
	To am.t his bill paid		2.00	41.62

65	Thomas Whitridge	D.r to	Sundries	
57	To R & G Howland			
	To am.t cash rec.d of him		52.90	
81	" Interest A/c			
	To bal.e on A/c		8.82	61.72

65	Sundry Acc.ts	D.r to	Thomas Whitridge	
122	Expense A/c			
	To 4 bbls family flour @ 6 bbls Oysters		24.50	
106	Cash			
	" 4 do do for Capt. Tennell		23.25	47.75

106	Cash D.r To Sundry Acts			
147	To Gilbert Russells Estate			
	29 March Rec.d dividend for sale of Friends old meeting House		22.38	
122	Expense Act			
	Rec.d Ditto for my two shares		14.92	37.30

New Bedford March 1830

122	Expense Act Dr to Cash			
106	pd T. C Sanford for 1 bbl Molasses			9 15
106	Cash Dr to Gilbert Russells Estate			
107	31 March Rec'd David Sylvester balance of Act for rent of Store in building corner of Water & Center streets			13 82
114	Sprgn Stock my 1/4 Dr. to Sundries			
101	To Richard Williams			
	For for 1/4 is Postages		15.00	
106	" Cash. bal. do		869	2369.
25	Sundries Dr. to Mark B Palmer			
111	Lydia Russell		995	
	For Amt. his bill		582	15 77
122	Expenses A/c for do			11
25	Mark B Palmer Dr to Cash			
106	pd him bal. his A/c			1 40
113	Sundries Dr to Bed Com'l Bank.			
91	Notes Payable			
	Paid note to D R Grinnell No. 11th		122.50	
	" do " Davis Chase 16.		400.00	
	do do " do 23		1074 14	1.596 64
106	Cash			
	For checks to W M R $30. $30 $35			95.00
114	Sprgn Stock Inj 1/4			
	For Ch to Thos. Rudden for bill bot of him		230 43	
	do " do. P & Grinnell " do		1199.52	3.508 95
95	Butler & Allen			
	Paid them bal A/c			1.309 14
91	Notes Payable			
	paid note to C. R Rose for In India's Orders drawn on St India			86 40
122	Expenses A/c			
	For check to Wm D Grinnell for Sugar			51 89
30	W.m P Grinnell			
	For check bot him for			200 —
				6.848 02
113	B C & Bank Dr to New A/c			
"	For check to Chas Grinnell not presented			63 33

New Bedford April 1861

50				
112	Sundry Acc^{t} Dr^{s} to Bills Recievable			
	To Sam^{l} Rodman's note a/c^{o}		717.50	
	" Rob^{t} Smith's do do		3826.97	
	" E H Barbett do Collateral		6754	5.219 81
112	B C Bank for		5.142.67	
81	Interest a/c " a/c^{o}		77.14	5.219 81

109	Fish Grinnell & Co^{s} Dr^{s} to Sundry Acc^{t}		
112	To B C Bank		
	For draft at Sight for dated 2 Apr 2460..		
114	To Spermaceti Stock my 1/4th		
	For d^{f} on him 5 days dated 2 Apr 400		2800

	Sundries Dr to Fish Grinnell & Co		
	To Bal^{ce} S^{t} Brayton's a/c		
	William L Russell for	3/16	
	B & H C Cummings	1/8	
	Cornelius Grinnell	1/8	
	Henry Grinnell	1/8	
	Jos^{h} Grinnell	1/8	
	William R Roach & Co	1/8	
	Joseph Roach	1/8	
	Sam^{l} W Hawes	1/16	

112	B C Bank Dr to Sam^{l} W Hawes		
120	To Am^{t} rec^{d} of him on a/c S^{t} Brighton		
	A/c 2nd deposited in B C Bank		1400.

109	Sundry Acc^{ts} Dr to Fish Grinnell & Co		
69	Benjamin Cummings		
	For 1/8 balance of this Act with Ship		
	Brighton due 27 Apr^{l} 19.39262		2424 08
120	Samuel W Hawes		
	For 1/16 ditto		1212 04
119	Ship Brighton my 3/16^{ths}		
	For 3/16 ditto		3.636 11
			7.272 23

114	Sundries Dr to Spermaceti Stock my 1/4			
106	Cash			
	For am^{t} rec^{d} of Griffin & Barney bal^{ce} his a/c		9.50	
50	Billings Corey			
	For bal^{ce} his a/c transf^{d}	302		
	" " 2 Wards a/c do	750	1052	20.02

New Bedford April 1831

Griffin & Barney

130	Billings Corey	Dr. to Expenses &c		
122		For 1 bbl flour	6.50	
112		" To 136 Bank for ch. for bal. &c	426.88	433.38
106	Cash	Dr. To Lydia Russell		
111	6 Apr Rec of Capt Wm Gordon for one years ground rent of his House in Water Street up to 1 Apr 1831.			50.
56	Henry Payson & Co.	Dr. to Spermaceti Stock my 1/4		
114	For 1/4 $1817.73. 500 cands 212 Boxes candles			
		due July 16. 1831.	454.33	
	" 1/4 $1372.21 500 cands 164 boxes candles			
		due Sept. 25. 1831.	343.05	797.38
114	Sperm Stock my 1/4	Dr. to Sundries		
106	To Cash			
		Paid Wm Tarn on &c 2 mo. 1	70.00	
112	To Bed Com. Bank			
		For checks for bal. their acc. to Apr. 1.	382.68	452.68
112	Bed Com. Bank	Dr. to. Sperm Stock my 1/4.		
114	For Jos Grinnells ch. deposited Apr. 7.			2305.
114	Sperm Stock my 1/4	Dr. to. Sundries		
106	To Cash.			
		Paid John Tarn on &c	60.98	
112	To Bed Com. Bank			
		For Check for bal. his &c	46.66	107.64
106	Sundry Accts	Dr. to Cash		
122	Expenses &c			
		For Edward Hart Jr's bill repairing locks &c.	5.55	
103	Sk India			
		For do " " Muskets	6.17	11.72
106	Cash	Dr. To Lydia Russell		
111	13 Apr Rec of Enoch Horton for ground rent of his Bake House from 2 mo 1. 1830 to 2 mo 1. 1831 one year		70.00	
	Interest on Ditto 1 mo		.70	70.70

New Bedford April 1831.

.25 Sundry Acts Dr To Little & Dyre
~107 Gilbert Russells Estate
For amt this bill of dry goods . . 23.80
.111 Lydia Russell
For ditto 60.97
.122 Expense Act
For ditto 47.63
~106 Cash Act
Rec of them 11th Apr bal of act . . 90.60 223 "

.25 Little & Dyre Dr To Lydia Russell
.111 For rent of Store corner of Water & Centre
Sts from 5 mo 13. 1829 to 5 mo 13. 1830
one year . . . . . 223 "

~106 Cash Dr To Gilbert Russells Estate
~107 Rec 13 Apr amt Little & Dyres Note
dated 8 mo 19. 1829 payable on demand
for $34.87 - 19½ months interest $3.40 . . . 38 27

.112 Bea Com Banks. Dr. to. Cash
~106 as pr bill rend 13 April 197 93

~32 Sam Leonard Dr to Steam Stock my ¼
.114 To bal his a/c from candle works books 13 Apl. 127 94

.118 Addition to House Dr to. Sam Leonard
~32 To his bill lumber . 131 78

~111 Lydia Russell Dr To Cash
~106 14 Apr pd Godfrey for work in Garden 1 25

~106 Cash Dr To Lydia Russell
.111 14 Apr Rec of Benford Com Insurance
one years rent of rooms from 3 mo 10. 1830
to 3 mo 10. 1831 . . . . 65. "
Rec of Oliver Crocker balance due
for one years ground rent of his store from
3 mo 15. 1830 to 3 mo 15. 1831 . . $7.2. "
Less pd his bill against L Russell . 53. " 19. " 84

New Bedford April 1831.

.112 Bedford Com'l Bank Dr to Cash
.106 14 Apr Deposited . . . . . 70 "

.109 Fish Grinnell & C° Dr to
.56 Henry Payson & C°
For this amount remitted by H Payson & C° to F G & C° for my Act. cash 3 mo 16 . . . . . 1000 "

void .106 Cash Dr to Samuel Leonard
For Amt of a Note against Jas Masten a sailor in Ship Tinaleon Capt Crosby rec'd by me . . . . . void
Cash a/c not to be posted. the amt of note having been rec'd in 1828

.114 Sperm Stock my Fourth Dr to
.117 Samuel C Buntings Sales No 2
For 14 Oil Casks . . . . . 17 "

.106 Cash Dr to Gilbert Russells Estate
.107 Rec of Enoch Hoxton for Storage of Corn in Brick Store . . . . . 12 "

.36 William Russell Jr Dr to Sales No 2.
.117 For 1 Cask 111 Gals Linseed Oil @ 6/ — Apl 25. 111 ..

.112 Bedford Com'l Bank Dr to
.69 Benjamin Cummings
Rec 25th Apl for 1/8 of Fish Grinnell & Co Acct against Ship Brighton 2424 07

.116 Taylor & Gifford Dr to Sperm Stock my 4th.
.114 For bal. thier a/c on Canada works books 52 77

.116 Sundry Accts Dr to Taylor & Gifford
.122 Expenses a/c
For Am't his bill rendered . . . 49.58
.106 Cash
For bal. rec'd of them . . . 3.19 52 77

.112 B & C. Bank Dr to William P Greenell
.30 For his check dat. Apl 27. 200 ..

New Bedford April 1831 –

WL – John Marsten Dr To Samuel Leonard

.31 To am[t] his Note to Sam[l] Leonard, deducted from his Lay in Ship Timoleon Capt Cross July 1828 – – – – – – – – 63 28

.114 Sperm Stock my ¼ D[o] to. Cash
.166 To am[t] paid D Howland for blls – Paid

.96 William Dean & Co. Dr to Sperm Stock my ¼.
.114 To ¼ Sales 25 casks Oil Sent them 10m[o] – 1830
Net proceeds due 5m[o] 23. 1831. 28 49

.112 Sundries Dr to. Bed[d] Com[l] Bank Dr.
WL. – Michael Baker
To check for his Share of S. B's Oil Sent home 30.43
.91 Bills Payable
To note to Merch[ts] Ins. Co[y] for ins on Ship Traiu $363.50
.81 Interest. " 6m[o] int[t] on above note. 16.90 580.40 630 83
.114 Sperm Stock my ¼
To Ch[k] to. W[m] Coffin for bal. his a/c 282.67
" To do " W White & Co[y] " do 165 90
" " " " E. S Lloyd, on packing Candles – 25.97
" do do Sloop Ann for freight. " " " " "
" " " " Coffin for bungs. 16.03
" do do Oliver Crocker for his bill paper 261.90 752 47

.122 Expence A/c
To check to Jos Tucker for a cow 30. "
do paid Freight for Sloop Ann 15.94
" " S Bryant. hay on Dew 12.10 58 04
.117 Sam[l] C. Bunting's Sales No 2
To ch[k] to Capt. of Sch[r] Coral. for ½ Boat stone 18 50.
.81 Interest a/c
paid C & W Fleming int[t] on notes for $3000. 1 year to 20th Apr[l] 1831. 300
.111 Cyrus Russell
paid her A/c 25. 50
.36 Jacob Parker
paid him on a/c 32 82
.38 Enoch Hatch
paid him Indian bill 140
2042 66

New Bedford April 1831.

.107	Gilbert Russells Estate Dr to			
.111	Lydia Russell			
	For balance due her after charging her with sundry sums being for her family expences, which were charged to the Estate amounting to $828.89 & crediting her with $867.96 - being rents belonging to her & her proportion of dividends of Bank & Insurance Stock - as per amount sanctioned & signed by all the Heirs - - - -			39 07
.89	Ship Braganza Dr to Commission A/c			
.33	For com[n] of 2½ p[r] Ct on bal[ce] a/c $641.41.			16 04
.89	Sundries Dr to Ship Braganza.			
	For bal[ce] her a/c our 12m[o] 28. 1830.			
.98	W R Rotch & Co	2/8	163.20	
.19	Wilcox & Richmond	1/8	81.60	
.93	Rob[t] S. Smith	1/8	81.60	
.90	Daniel Wood	1/8	81.59	
.107	Ship Braganza my	3/8	244.79	652 78
.106	Cash Dr to Gilbert Russells Estate			
.107	30 Apr Rec[d] of Jos Eddy for arrearages of rent of Lot on Center Street leased by James Bosworth due 1m[o] 1828 - - - - -		18.27	
	Rent of s[d] Lot from 1m[o] 21. 1829. to 1m[o] 21. 1831 2 years at $25 - - - - - - - -		50. "	68 27
.117	Sundries Dr to Sam[l] C Bunting. Sales No 2.			
.47	William White & Co			
	For 5 bbls flour @ 6.75		A/c 25th	33.75
.33	Sam[l] Rodman Jr.			
	For 100 bbls do @ 6.62½ 4 mo[s] from April 30th		662.50	696 25
.117	David R Greene & Co Dr to. S C Bunting Sales No 2 -			
.33	For 40 bbls flour @ 6.75 4 mo[s] A/c 27 1831.			270 " "
void	B. C. Bank Dr to Sundries			
	For Coupons Gran[d] &c			
	To new a/c			

New Bedford May 1831

.112	Bed Com'l Bank D.r to Sundries			
.121	To Bills Payable			
	For Jos. Grinnell's check deposited for which I gave him my note on demand dated April 30		1000.00	
.112	To Mdse &c			
	For check to F Bryant not presented		12.10	1012 10
.112	Bedford Com'l Bank D.r to Sundries			
.107	To Gilbert Russells Estate			
	4 May Rec'd dividend on 23 shares deposited		276.00	
.11	To Stock Act			
	Rec'd ditto on my 8 shares		96.00	372
.107	Sundry Acts D.r to Gilbert Russells Estate			
	For 23 Shares Bedford Com'l Bank Stock belonging to this Estate valued at $100. at 2½ per st advance		2357.50	
	divided as follows-			
.111	Lydia Russell			
	For 8 shares $800 @ 2½ per st advance		820.00	
.118	Estate of Cornelius Grinnell Jun.r			
	For 4 shares $400 @ 2½ per ct		410.00	
.90	William H Swain			
	For 3 shares $300 @ 2½ per st		307.50	
.123	Joseph B Anthony			
	For 3 shares $300 @ 2½ per st		307.50	
.60	Moses H Grinnell			
	For 2 shares $200 @ 2½ per st		205.00	
.123	Bedford Com'l Bank Stock			
	For my 3 shares $300 @ 2½ per st		307.50	2357 50
.96.	Sundries D.r to.	Cash.		
.117	S C Bunting Labs No 2			
	For Am't for stowing flour		1.55.	
.117	do do No 3.			
	For stowing & hoisting do.		3.00	4 55.
106	Cash D.r to Gilbert Russells Estate			
.107	6 May Rec'd of Chas Grinnell for storage of Corn in Brick Store or Centre Street			5 00

New Bedford May 1831.

.107	Gilbert Russells Estate Dr To Sundry Acs			
	For 23 Shares Bedford Com'l Bank Stock			
	valued at $2300 & 2½ pr ct advance		2357.50	
.111	To Lydia Russell			
	For 1/3d of $2357.50		785.83	
.118	To Cornelius Grinnell's Jun Estate			
	For 2/6 of $1571.67 bal. deducting $785.83		523.89	
.90	To William W Swain			
	For 1/6th ditto		261.95	
.123	To Joseph R Anthony			
	For 1/6th ditto		261.95	
.60	To Moses H Grinnell			
	For 1/6th ditto		261.94	
.124	To Proportion of G Russells Estate			
	For 1/6th ditto		261.94	2357.50

.48	Davis Chase Dr to Sam'l C Bunting's Sales No 3.			
.117	May 2. For 5 bls Superfine Flour @ 6.75			33.75

.48	Sundry A/cts Dr. to Davis Chase.			
.117	S. C. Bunting's Sales No 2.			
	For Trucking 340 lbs flour @ 2¢		6.80	
.117	" Sam'l C Bunting's Sales No 3			
	For trucking 196 do @ 2¢		3.92	10.72

.112	B C/Cash Dr. to William Dean & Co			
.96	For their check on Boston May 4. for			292.74

.81	Interest a/c Dr to W Dean & Co			
.96	For 1 Mos Int on my a/c to 5 May 1831.			58

.122	Expense Act Dr To Sam'l C Bunting's Sales No 4			
7 May .117	For 1 bbl Flour for self - 1 do Wm Gordon			13.50

.109	Fish Grinnell & Co Dr To Cash			
.106.	For my expences to & from New York last			
	Nov to purchase Ship Brighton			
	which I have agreed them to pass			
	to my credit -			25.37

New Bedford May 1831

. 107	Gilbert Russells Estate D^r^ to Sundry &c^s^			
	For 10 Shares Bedford Com^y^ Insurance Stock valued at $66 2/3^rs^		666.66	
. 111	To Lydia Russell			
	For 1/3^d^ of $666.66		222.23	
. 118	To Estate of Com^y^ Grinnell Junr			
	For 2/6^ths^ of balance after deducting $222.23			
	Leaves $444.44		148.15	
. 123	To Joseph R Anthony			
	For 1/6^th^ ditto		74.07	
. 90	To William W Swain			
	For 1/6^th^ ditto		74.07	
. 60	To Moses H Grinnell			
	For 1/6^th^ ditto		74.07	
. 124	To Proportion of G. Russells Estate.			
	For 1/6^th^ ditto		74.07	666 66
. 107	Sundry &c^s^ D^r^ to Gilbert Russells Estate			
	For 10 Shares Bedford Com^y^ Insurance Stock valued at $66 2/3^rs^ per share		666.66	
	divided as follows -			
. 111	Lydia Russell	For 4 Shares @ $66 2/3	266.67	
. 118	Estate of G Grinnell Jr	For 2 ditto	133.34	
. 123	Joseph R Anthony	For 1 ditto	66.66	
. 90	Wm W Swain	For 1 ditto	66.66	
. 60	Moses H Grinnell	For 1 ditto	66.66	
124	Bedford Com^y^ Insurance Stock			
	For my own Shares		66.67	666 66
. 112	Bedford Com^l^ Bank D^r^ to Bills Payable			
121	For my Note dated 10 May on demand to Stephen Taber, for money hired of him		1500.^00^	
121	For my Draft to ditto same date for deposite this Am^t^ 10 May		1034.50	2534 50
. 50	Notes Recievable D^r^ to Sundry Acc^s^			
	For 1 Alms's note @ 4 mo^s^ from 9^th^ May. 1831 for 25 bbls flour			156 " "
. 117	To S.C. Bunting - Sales N^o^ 2.			
		For 12 bbls S. line Flour @ 6 1/2	78. " "	
. 117	To do do N^o^ 3 " 13 " Scratch'd do " 6. "		78	156 " "

New Bedford May. 1831.

. 103	Ship India.	D.to.	Wilcox & Richmond		
. 19	For S. Gifford's bill labour — omitted in their a/c				1062
. 122	Expenses A/c	D.to.	Sam'l C Bunting		
. 58	To his bill flour				4037.
. 117	Sundries	D.to.	Sales of flour No 4.		
. 19	Wilcox & Richmond				
	For 300lbs @ 6.75			20.25	
. 35	William Coffin				
	" 644 do @ 6.75			40.50	
. 106	Cash				
	" 3 do for men at works @ 6.75			20.25	
. 70	Joseph Rotch 2 " @ 6.75			13.50	9450
. 109	Fish Grinnell & Co	D.to.	Sperm Stock my 1/4		
. 114	For 1/4 $1217.07. Sales one 134 Boxes candles sent them A/c 11.				
	dues 8 Mo. 11. 1831.			304.27.	
	For 1/4 $2302.43 Sales 257 Boxes candles sent them 25 March				
	due 3 Mo. 22. 1831.			575.61	8.7988
. 122	Expenses A/c	D.to.	16 Payson & Co.		
. 56	For 4 bbls flour - due may 6th @ 6/4 + the charge				25 25.
. 112	Bedford Com'l Bank Dr To				
. 111	Lydia Russell				
	Rec'd of Little & Dyre one years rent of				
	Store corner of Water & Centre Streets				
	from 5 Mo 13. 1830 to 5 Mo 13. 1831.			223 "	
	Deposited 13 May				
. 112	Bed. Com'l Bank	D.to.	Sperm Stock my 1/4.		
. 114	For J F Haskins check dep. May 13				50 76
. 109	Fish Grinnell & Co Dr To		Sperm Stock my fourth		
. 114	For 1/4 $735.03 net proceeds 80 boxes Sperm				
	Candles sent them 18 Apr. due 26 July - - -				183 76
	16th				
39	William C Nye	D.to	Sales of Flour No 3.		
. 117	For 50 bbls Scratch'd flour @ 6/ . 4 Mos -				300 —

New Bedford May 1831

. 106 Sundry Acts D^rs to Cash
. 107 Gilbert Russells Estate
pd Advertising Brick Store in the Mercury 1.25
. 111 Lydia Russell
pd Cannon for a cohul barrow - - - 7." 8.25

Sundry Acts D^r to Bills Receivable
void For Benj^a Rodmans Note dated 10 May
@ 60 days for $2021."

. 51 Bills Receivable D^r to Sundry Acts
For Benj^a Rodmans Note dated
10 May @ 60 days for $2021-
To Bedford Com^l Bank
. 112 For Chuk to B Rodman - - - 2000."
. 81 To Interest Acts
For 63 days Int. on $2000 - - - 21." 2021"

. 109 Fish Grinnell & C^o D^r to James Durfee Jr
. 21 For whale craft sent them per Sloop
Experiment for Wm Williams New London
cash 24 May - - - - - - - - - 151.71

. 112 B C Bank D^r to Cash
. 106 a/c 25 May rec^d of Jn^o Thomlin 115-

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106 Sundries D^r to Cash
. 122 C Fuller & C^o
For 2 Hhds bill com 1/2 6.05
. 114 Sperm Stock my 1/2
For do " empty bbls 5- 11.05

. 117 Sundries D^r to S.C. Bunting Sales N^o 2.
. 38 Enoch Horton & C^o. For 2 bbls flour @ 6 1/2 13."
. 76 Spooner Babcock " Hhd 59 g. Linseed Oil @ 6/9. 66.37 1/2
do " 1 do 75 " do do 84.37 1/2 150.75
. 29 John C Haskell " 5 bbls flour @ 6 1/2 32.50
Owners of Barque Pindus 15 bbls flour @ 6 1/2 97.50 293.75

. 117 Sundries D^r to S.C. Bunting Sales N^o 3
. 29 Jn^o C Haskell For 5 bbls scratch'd flour @ 6/ 30."
Owners of Barque Pindus 18 " do do " 6/. 108 138."

New Bedford May 1831.

. 100	Robert Tuckerman	Dr. to	Sundries		
. 50	To Notes Receivable	For his note dated 6m° 24. 1830		275.00	
. 49	To Interest A/c	. int. on the above note .		15.39	290.39
. 100	Sundry Acc.ts	Dr. to	Robt. Tuckerman.		
. 49	Interest A/c.	For 1 years int. on my note to him for			
		$2800. dated 18 May 1830 - renewed 18 May			
		1831.		168.00	
. 136	Cash	For bal. rec.d of him		122.39	290 39
. 112	Bed. Com.l Bank	Dr. to	Sundries		
. 116	To Cash	For am.t draft 5 m° 30.		120.00	
. 98	To Wm. R Roach 80.				
	30	For this check on a/c Ship Sophia's cargo		800	920.00
. 113	Sundry A/cs	Dr. to	Bed Com.l Bank Cr.		
2nd 223	B C Bank Stock	For my check for 7 Shares		700.00	
" 111	Lydia Russell	" " " " 9 Shares for her		900.00	1600.00
3 121	Bills Payable	" do do to Merch.ts Sh.t 6.			
		for premium note on St. India		247.75	
. 121	Do	" my note to Stephen Tabor . .		1034.50	1.27925
. 81	Interest A/c	for int. on note to Merch.ts Sh.t 6.		8.56	
	Do.	" 14 " " " to James Arnold. for 4 shares		90.00	98 56
. 114	Sperm Stock my 1/4	for int. on Stock Erie's cargo . .		16.00	
14	Do. do	" my check to Jos. Roach on a/c		300.00	
17.	Do do	" do " do "		600.00	
	Do do	" do to Wm. Eddy. for bills		18.48	
	Do do	" " " S R Anthony " Thermometers		5.00	939 48
. 50	Bills Receivable	" " to Wm. C Nye's for note rec.d			
		Jno. C. his note. at . mos from 3 May 1831			1000 —
. 66	John Thornton ~~bal.~~ - brot him - - -	~~bal. rec.d~~			150 —
. 103	Ship India his W C Nye's bill	duck —			74.00
. 44	Charles Grinnell. . him on a/c -	St. India's bill			512 25.
. 102	W Chapman & Son	Pd him on a/c			100 "
. 120	Sam.l W Hawes	" him —			94.00
. 116	Cash	for ch.ts to W R C. 21.st $30. 25. $30 28th $30			90.00
. 40	S Tabor & Son	for check on a/c			230.00
. 21	James Lunt Jr.	" do do . . .			400.
. 111	Lydia Russell.	For check for 4 shares Bk Stock for her			1333 33
124 125	Com.l Int. Stock	" " " 1 Share for self			33 34
. 125	Merchants Bank Stock	" to do for do			1000.00
. 121	Bills Payable	paid N. S. Sperry on a/c my note to			
		him for $500			1000.00
					8734 21

240

New Bedford June 1831.

.126	Gideon Barstow & Son. Dr to S.C. Bunting Sales No 5.			
.126	For 40 bbls Scattered from No. 46 4 mos from 30 May			240 ..
.112	Sundry A/c. Dr to 1st Bank.			
.122	Expense A/c For check to I R Anthony for Stores.		32 62	
.100	Cash " " " to I R 13th.		30 " "	62 62
.50	Sundry A/c. Dr to Bills Receivable			
	For 12 Rotterdams not to 60 days from 10 May. for		2021 ..	
.112	1st Bank for		2004 16	
.81	Interest A/c "		16 84	2021 00
112	Bed Com'l Bank Dr to New A/c.			
-	For Bal. transferred to June			1150 11
112	Bedford Com'l Bank Dr To			
.16	Elisha Hathaway & Co			
	For my draft dated 4 June at sight			
	favr Jab Rickerson Cash deposited			300 "
.112	Bed Com'l Bank Dr to Spurm Stock my 1/4			
.114	For a/c on Boston Cattle & Perkins at Sight June 9.			416 13
.50	Bills Receivable Dr to. Sam'l Rodman Jr.			
.33	For his note @ 4 mos from 4 mo 20 1831.			662 50
.65	Thomas Whitridge Dr to. Spurm Stock my 1/4.			
.114	For 1/4 f. 1527 1/2 Inst Am'r Sales 162 Bottles canales dan 12 m 12			381 79
.114	Spurm Stock my 1/4 Dr to Cash			
.100	For Am't paid for 61 bbls			10 50
.114	Sundry Acc't Dr to Sam'l & Bunting Sales #4.			
.126	Humphrey Anthony 2nd 6 bbls from C. & P. f.			39.
.120	Sam'l W Hawes 1 bbl " "			6 50
.21	James Dunfer 3 " " " 6 75			20 25
.47	William White & Co. 5 " " " 650			32 50
.33	David R Grinnell & Co. 16 " do " 650			104 ..
				202 25
50	Bills Receivable Dr to David R Grinnell & Co.			
.33	For his note @ 4 mos from 1 May 1831 for bill from			374 ..

New Bedford June 1831.

38	Samuel C Bunting	D.r to Benj.n Rodman.		
52	For invoice of Whale Oil shipped him per Hoop Bedford Capt Tabor 178 98½ Gals @ 30¢ cash -		5369.55	
	For invoice of do shipped per Sch.r Ann Maria Capt.n C Lyon 136 19/32 Gals @ 30¢.		4085.85	9.455.40
	Bills Payable D.r to Bills Payable			
	For my Note to Stephen Tabor dated 31 May 1830. payable on demand - taken up by giving a New Note dated 31 May 1831 —		1000 "	
111	Lydia Russell D.r to Cash			
106	For her expences to New York. & my expences to & from New York - - - - -			24 25
	Sam.l C Bunting D.r to Sundry Acc.s			
	To Benj.n Rodman for expences on oil & 1 Gat boom.		3.67	
	To Commission Acc.t for ½ commissions on $ 9489.07 for Oil purchased for him			
	To Sam.l C Hawes for ½ of do			
58	Sam.l C Bunting D.r to Sundries			
52	To Benjamin Rodman. for expenses on Oil & 1 Gat.			
—	Oil Over - . . .	3.67	3.67	
— "	do. for interest on $ 5000. 63 days.			
— "	do " do " 4459.07 93. 52.50 69.10		121.60	125 27
53 "	Commission A/c " ½ my commissions on purchase of Oil. $ 2½ p.c. on $ 9459.07.		118.24	236 47
120 "	Sam.l C Hawes for ½ of. do allowed him. .		118.23	361 74
52	Benjamin Rodman D.r to Sam.l C Bunting.			
58	On draft on him at 60 days for -		5052.50	
	For do " do " 90 " " —		4528.17	9580 67
114	Sperm Stock my A/c D.r to E Hathaway & Co			
16	For his bill potash June 18 1 cask			27 24
111	Lydia Russell D.r to Cash			
106	Pd Dennis for work in Garden		8.75	
	her Subscription for Sam.l Russell		10. "	18 75
134	Sam.l C Bunting D.r to Bills Payable -			
121	For my acceptance his draft @ 5 days Sond. g.m 2		297.22	
	" " do " do " 16 " " "		461.21	758 43

Paid

New Bedford June 1831.

128	Sundries	Dr to	Bed Com'l Bank.		
114	S Penn Stock my 1/4	check to	Capt S Swift for 662	12.00	
	do do	" to	Joseph Rotch on 4c	650.00	662.00
111	Lydia Russell	" to	B F Coy for his carpenters bill	80.52	
	D.	" to	her 9th	100.00	180 52.
106	Cash	Checks to	W. H. 9th 100 f. 11th 30 f. 18th 20 f 20th 25 f		175 00
81	Interest 4c	check to	R Taber for 1 yrs int on note for f. 1000.		60 00
118	Addition to House	check for	G H Bartlett's bill. stone.		52 76
122	Expense A/c.	"	do " bats.		27 00
102	Watts Chaseman & Son	"	on 4c.		200 —
106	Cash	for	Subscription to Sam'l Russell		100
					145 28

Void

B C Bank Dr to Sundries

£

128	B C Bank	Dr to	Cash		
106	for amt dep: a 15th ins				60 —

50	Sundry Acts	Dr to	Bills Receivable		
	For the following notes dis d at Bed Com'l Bank.				
—	William C Ayr's 2 at 60 days from 3 June.			1010.50	
—	G H Bartlett " 4 mo " 19 Apl			786 10	
—	David R Greene & Co. 4 " " 17 May.			374.00	2170 60
126	B C Bank for			2140.34	
81	Interest " dis c			30 26	2170 60

41	Baker & Briggs	Dr to	Sundry Acts		
114	To S Penn Stock My 1/4 For bal from C works books			6555	
126	To B C Bank for bal of 4c			2058	8613

41	Sundry Acts	Dr to	Baker & Briggs.		
122	Expense A/c for Bill wood			44.34	
127	Ship Braganza.			346	
114	S Penn Stock my 1/4 for bill against Works			26.78	
111	Lydia Russell " " " her			6.55.	8113

106	Cash	Dr to	Jn. Thornton.		
66	Jn. C. his on 4c of money Cr by				115.00

	Bills Payable	Dr to	Bills Payable		
	For note to Stephen Tabor renewed dated July 2 1831. for				1000 —

134	Sam'l C Bunting	Dr to	Notes Payable		
121	For acceptance of his draft @ 3 mo from 8 mo 20.			2222.97	
"	" " " " " 20 days " 10 mo 14			1952.85	4175 82

New Bedford July 1831

. 114	Sperm Stock my 1/4	Dr. to	Sundries		
. 128	To B. C. Bank	For checks to mo thereon 7th		391.31	
. 106	" Cash	" Amt paid them on 9c at sundry times during the quarter		9025	48156
. 50	Bills Receivable	Dr to	Sperm Stock my 1/4.		
. 114	For L. H. Bartlett's note	6 mo from 19 April			786 10
. 114	Sperm Stock my 1/4	Dr. to	Cash.		
. 106	For Amt paid P. Rhoad bal. wood Bill			22.30	
	" " " C. W. Morgan " Paper			63.19.	
	" " " D. Chase hunting			30	8599.
. 114	Sundries	Dr. to	Sperm Stock my 1/4.		
. 109	Cash Gunnell & Co.	For Amt rec'd of do Orlando Hm's		500.–	
–	Do	" " " Do. " " 13		428 12	
. 122	Expense A/c	" Oil for house		8.70	936 82
. 106	Cash	Dr to	Sperm Stock my 1/4.		
. 114	For Amt rec'd for Oil retailed				46 45.
. 114	Sperm Stock my 1/4	Dr. to	B. C. Bank		
128	For Amt paid A. Bartlett's note for 9c works			489.31	
	" " " C. Gunnell's bill Bbls			198.25	4.38756
Nov 8	Interest 9c For 8	Dr. to	Expense 9c.		
. 81	Interest 9c	Dr. to	Sperm Stock my 1/4		
. 114	For bal. of int. against me on Canale Works Books in Settlement 13 July 1801				3 90
. 98	W. R. Roch & Co.	Dr. to	Sperm Stock my 1/4.		
. 114	For Bal. due me on Canale works books in Settlement July 12. 1831.				986 24
	Cash	Dr. to			
. 106	Cash	Dr. to	Sperm Stock my 1/4.		
. 114	For Amt rec'd of W. Pratt & Co. 13th				47 45.
. 114	Sperm Stock my 1/4	Dr. to	Cash		
. 106	For bal. C. West 9c paid him				6 –

New Bedford July 22nd 1831.

.58	Samuel C Bunting Dr to Sundry a/cs			
.114	To Sperm Stock my 1/4 Tw 1/4 $1150.70 net			
	Sales 25 casks Sam.l Oil dan 9/26		412.68	
.81	To Interest a/c For 13 d.s int.st on a/c to 7/6. 1831.		33.74	446 42
	23.			
.127	Sundry a/cs Dr to E. Sawin			
.128	B. C. Bank for am.t his check for his Flour		485.10	
.81	Interest For Dis.t for cash		9.90	495 ..
	24			
.126	Bed.d Com.l Bank Dr to Sperm Stock my 1/4			
.114	For A Barker & Co.s check for his Oil			394 57
	25.			
.114	Sperm Stock my 1/4 Dr to Bed.d Com.l Bank C.			
.128	For Am.t of Check to D.B Grinnell & Co. for bal. a/c			26 54
	27			
122	Expense a/c Dr to Sperm Stock my 1/4.			
114	For am.t charged me for Oil on Canada Works books			5.55.
	28			
.117	Sundries Dr to Sam.l C Bunting Sales No 2.			
.129	Thomas Riddell 1/8. 12. bbls Flour C. $5 1/2			66 ..
.127	E. Sawin & Co. 1/2 57. " Do " " 5.			285
.52	Benj Rodman For Sh. Maria 55. Do " 5.			275
				626 ..
.126	Sundries Dr to Sam.l C Bunting Sales No 5.			
.127	E. Sawin For Albion 1/10 10 bbls flour @ 5 1/4			52 50.
"	Do " do 1/10 40 " do " 5 1/4			210 ..
.129	Owens Bauger Favorite 15 " " 5			75 ..
47	William White & Co. 1/20 5 " " 5			25 ..
	26			362 50
.114	Sperm Stock my 1/4 Dr to Cash			
.106	paid S & Bartlett's bill wood for Oil works			11 28.
	"			
.114	Sperm Stock Dr to Cash			
.106	for am.t Oil for 1866			50
	27			
47	Wm White & Co Dr to Sam.l C Bunting Sales 6.			
.130	7/7 For 4 bbls 692 lb Starch @ 6 d		41.52	
	7/15 " 5 do Flour " 5 d.		25 ..	66 52
	28.			
.50	Bills Receivable Dr to Spooner Babcock			
.76	For his note @ 4 mo.s from May 13.			150.75.

New Bedford July 1831.

108	John Paun D To Sundry Acs			
114	To Sperm. Stock my Fourth			
	For this Amt retained from money			
	in my hands. for Oil Sold by him			
	with an intention to defraud us.		150.00	
128	To Bedford Com'l Bank			
	pr Shim 30 July in full as per Acct		1000.00	1150.00

31

125	Sundries	Dr. to	Bed. Com'l Bank.	
49	Interest A/c	For Check to Stephen Taber.	36.00	
"	Do " " " "	D. on $800.	48.00	84.00
132	Cash A/c	W JR. $35. Dr. 6 Gunnison Boards $35		35.00
114	Sperm Stock my 1/4	For Ch.r to J.C. Hastell.	66.37	
"	Do "	" " " 6 Russell	26.00	
"	Dr "	" Ch.r for Postage	13.93	106.30
58	Sam'l C Bunting A/c	pd Capt. Hitch bal. freight		98.65
120	Jam's W Howes	For check for		93.96
122	Expense A/c	pd Howland & Bates butchers bill		21.81
				439.72

	Sundry A/c.	Dr. to	Bills Payable	
	For note disc.d at B.C. Bank 7 Mo. 12 1831.			4200.00
128	Bed Com'l Bank for.		4176.90	
49	Int.t for Disc.o		23.10	4200.00

114	Sundries	Dr. to	Sperm Stock my 1/4.	
	For D R Grinnes note taken by me & disc.d			
	at B. C. Bank 7 Mo. 19			714.64
128	B C Bank for		700.00	
49	Interest " disc.o		14.53	714.64

37	Sundry A/c.	Dr. to	Bills Receivable	
	For the following notes disc.d at B.C. Bank			
	Sam'l Rowan Jun.r & Co's		662.50	
	R D Abney's		150.00	
	D R Grinnell & Co's		386.92	1205.42
128	B C Bank for		1193.86	
49	Interest " disc.o		11.56	1205.42

August 5.th 1831

128	B. C. Bank	Dr. to	Sperm Stock my 1/4.	
114	For A. Robinson's check deposited.			79.80

New Bedford August 1. 1851.

.50	Notes Receivable	D.r to	Sperm Stock my 1/4	
.114	For S R Grinnell & Co's note taken by me.			384 92
.114	Sperm Stock my Fourth	D.r to	Cash	
132	9 Aug.t pd for 2 loads Pine wood			10 67
13	Enoch Horton	D.r to	S C Buntings Sales N.o 7.	
130	For 30 bbls Scratch'd Sperm	@ 47 3/8 ₰	138.75	
	" 30 " Sup.r	" " 57 ₰	150	288 75
122	Spencer & Co	D.r to	Sperm Stock my 1/4	
.114	For bal. & Pay.s 7 c 12 c from her			7 50
130	Jam.s C Bunting's Sales #7.	D.r to	Sundry A.cs	
130	To Sch.r Sarah for fr.t 60 bbls @ 12 1/2 ₰			7 50
.132	" Cash. paid Storage & Labour.			3 63
53.	" Commission A/c for my com.n on $ 288.75 @ 2 1/2 p.r C.t			7 21
				18.34
	Sundry A.cs	D.r to	Charles C Pearce	
.114	Sundry A.cs D.r to		Sperm Stock my 1/4.	
	For draft on C C Pearce		dis.d at B C Bank	
.128	B. C. Bank . For		944 69	
131	Sales " Do @		1390	958 59.
130	Jam.s C Bunting Sales #6	D.r to	Sundries	
132	To Cash. for Storage & Wharfage & Labour		5.95	
48	" Davis Chase for truckage		2.00	
53	" Commission A/c for my 2 1/2 p.r C.t com.n on $ 511.54		12.79	20 74
114	Sperm Stock my 1/4	D.r to	E Hathaway & Co	
16	For their bill for Ashes			52 76
36	Wm. Russell Jr.	D.r to	Sales N.o 2	
117	For 299 wine Gals Linseed Oil @ 1 ₰			299 00
132	Cash	D.r to	Sales N.o 3	
117	For 1 bbl flour Sold at auction			2 75.
117	Sales N.o 2.	D.r to	Sundries	
132	To Cash for Wharfage 6.80 Storage 13.60		20.40	
	" " Advertising		1.	
53	To " Commission A/c. for my 2 1/2 p.r C.t		59.78	81 18

New Bedford August 19. 1831

Folio	Cash	D.r to	Sales &c.		
117	Sales No 3.	D.r to	Sundries		
130	To Cash.	Same	For 50 bbls flour @ 5.30	58.80	
132	" Cash	for Storage 7.84	Labour 10	17.84	
"	" Do	" Wharfage 3.92		3.92	
53	" Commission &c	for 2½ pr Cent on 552.50		13.81	84.37
117	Sundry Acts	D.r to	Sales No 4.		
129	Thos Riddell	For 3 bbls flour @ 5.50		16.50	
"	Jno. Coggeshall	D.o " 7 "	Do " 5	35.—	51.50
117	Sales No 4	D.r to	Sundries		
126	To Cash.	Regulator. or H Anthony			
"		For freight 178 bbls flour 15 ¢		26.70	
132	" Cash	" Wharfage 35 b. Labour 1.33	Storage 7.12	12.01	
48	" Davis Chase	for trucking		3.56	
53	" Commission &c	for 2½ pr Ct. on 348.25		8.76	57.03
130	Sales No 7	D.r to	Sundries		
48	To Davis Chase	for trucking	60 bbls	1.20	
132	" Cash	for wharfage	Do	1.20	2.40
130	Sales No 6	D.r to	H Anthony		
126	To for 105 bbls	flour @ 15 ¢			15.75.
130	Sundries	D.r to	Sales No 6		
129	Jno Coggeshall Dr	For 53 bbls	flour @ 5 ¢	2.65.—	
129	Baugin Savouth.	42 "	do " 5	2.10—	
132	Cash	For Sales at auction of 5 bbls		11.54	486.54
117	Sales No 5.	D.r to	Sundries		
132	To Cash	For Wharfage 5—	Labour 1.12	6.12	
"	" Do	" Storage 9	To advertising 1	10—	
48	To Davis Chase	for trucking		5—	
53	" Commission &c	for my 2½ pr Ct.		31.59	52.71
117	Sundries	D.r to	Sales No 5.		
129	Thos Riddell	for 62 bbls flour @ 5			3.10
116	Abm Barker	No 65 " "	" 5		3.25
47	Wm White	No 5 " "	5		25—
					660.—

New Bedford August 1831.

132	Cash	D.o to	Sperm Stock my 1/4		
133	For am.t p.c of 100 Tallows for that this q.e				19 72.

27

69	Fish Gunnell & Co.	D.o to	Sperm Stock my 1/4		
133	For 1/4 nett Sales 100 Boxes Candles sun 7/4				218.22

27

38.	Sundry A.cts	D.o to	Enoch Horton		
30	Bills Receivable	For his note @ 4 mos from			
		8.mo 2. 1831. for 60 dls		288.75	
132	Cash	For		2 50/100	13 301 75

128	Bedford Com.l Bank D.r to				
107	Gilbert Russells Estate				
	Rec.d 29 Augt of Sylvanus Ams for rent				
	of south chambers of Anthony House				
	from July 8. 1830 to May 18. 1831 –				
	10 months 10 days @ $40				34.44
	Rent of lower rooms of the same house				
	one year ending 18 May 1831				50.00
	Rent of Hatters shop one year				
	ending 18 May 1831				30.00 114 44

30

30	Bills Receivable	D.o to	Sr.s Coggeshall & Co.s		
129	For his note @ 4 mos from 7 mo 24 on a/c. Hand				300 –

56	H Payson & Co.s D.r to		Sperm Stock my 1/4		
133	For. 1/4 $1070.42 nett Am.t Sales 16 cwt 1/2 Mirk				
	Oil due Janry 7. 1832				267 60

133	Sperm Stock my Fourth D.r to Cash				
132	30 lbs p.r R Williams & boxing candles				2 36

2	Janary A/c.t D.r to Jr.s Timbron 1/2 Voyage				
128	Bed.d Com.l Bank for am.t bro.t home by Capt Clark				
	& deposited			150 –	
132	Cash For am.t retained by me			100	830 –

50	Sundry A.cts	D.o to	Bills Recievable		
	For P.H. Bawlets note dis.d at N.B.C. Bank			309 72	
128	N.B.C. Bank for			304.50	
81	Interest for			5.22	309 72

New Bedford 9 mo 6. 1831.

128	Sundries	Dr to	Bank. B.C.	
111	Lydia Russell			50 00
132	Cash checks to W.J.C 4th 20. 25th p 30. 26th 100			150 —
2	Ship Timoleon 1/3 Voyage pd pilotage from Sea Wind			2 00
118	Addition to House for Gullings bill			222 14
54	E Dunbar on Ac			45 88
121	Notes Payable for pd note to Sol Grinnell			1000 —
5	Do Do " " Do to Paul Spooner			300 00
131	Interest for chit to Sol Grinnell int on his note	17.00		
"	Do " " " " Paul Spooner " "	260.20		277 20
122	Expense Ac pd for a cow			24 00
132	Cash pd Edward Tripp on Ac			20 00
133	Steam Mill Co my 14. for D Davenports bill lumber			17 08
108	John Munn to Ac			1000 —
				3306 30

50	Bills Receivable	Dr to	Steam Mill Co my 14	
123	Jos S H Bartlett note to work taken by me —			
	due 13 mo 3. 1831			309 72

132	Cash	Dr to	E Jarvis & Co	
127	For Am to bal their Ac . . pd 5 off — —			52 50

131	Interest Ac	Dr to	James Duffee Jr	
21	For bal int due him in Ac this day			1 17

128	B & C Bank	Dr to	W R Roach & Co	
249 9/15	For Am rec of them on Ac Timolins Oil			300 —

137	Merchandize	Dr to	T & S. Grinnell & Co	
109	For the following invoices of Coffee Sugars &c			
	Received pr the Brigdon. 9 mo 14. 1831.			
	Invoice 35 Cases Coffee due 3 mo 12. 1832		4770.36	
	Do " 10 Bags Coffee " 1 mo 12 "		196.25	
	" 60 Hhds Sugar " 9 " 10 1831		99.90	
	Do 200 " Flour " 9 " 10 "		1076.50	
	Do 35 hhds Molasses " " " "		1047.83	
	Do 6 Casks rice " " " "		131.12	
	Do 80 Oil Casks " " " "		314.11	7636 07
	Do 160 Hhds Pork " " " "			1800 00
	Com & Expenses on - Sug - Flour - Molasses - Pork & rice			141 01
				9577 08

54	Commission Ac	Dr to	Sam Hawes	
120	For 1/2 Com on S & Bunkings sales allow him			67 11

New Bedford 9mo 3 1831.

.137 Merchandize D.r to Bills Payable
.121 For my Note to Fairhaven Insu.e Co.
dated 9 Sept.r @ 60 days. for $8000 insurance
on Cargo of Ship Brighton from N York
@ 3/8 ths per cent - - - - - - - - - - 31 "

.132 Cash D.r to Gilbert Russells Estate
.107 Rec.d dividend on Rhode Island Bridge
Stock for 5 years to June 1831 - - - - - 20 "

50 Bills Receivable D.r to Cargo of Ship Jim Bon.
.136 For J H Bartletts note. for 1827 Gals whale oil @ 32.c
& 60 days interest added - - - - - 588 53

J. 23

128 Bed.d Com.l Bank D.r to Notes Receivable.
50 For am.t of S. Bursecks note. received & deposited. 150 75

135 Sunday. acc.t D.r to Sperm Stock my 1/4
20. Simon Howland For 1/4 of 1148.51 Sales 10 casks Wh.t
Oil due 8m.o 1. 1831 - - - - - - 287.13.
36 Henry Payson & Co. For 1/4 of 1521.45. Sales 162 Bbls
Candles. due 11 M.o 17. 1831. 380.36 66749

22

50 Sunday. Acc.t Dr. to Bills Receivable
For the following notes. discounted at Bed. Com.l Bank
this day.

J. H. Bartletts	due	10m.o 28.	648.04
E. Horton & Co	"	12 " 5.	288.75.
J. H. Bartlett	"	12 " 23	588.53
Jam.s W. Hawes	"	11 " 21.	2504. "
			3990.84

128 Bedford Com.l Bank for. 4029 32
131 Interest 9/c for. 38.48 4029 32

50 Bills Receivable D.r to Sperm Stock my 1/4.
133 For J. H. Bartlett note due 10m.o 28. [illegible] by Int 648.04
" " Jam.s W Hawes' " " 11. 25 " " 2504. " 3152 04

138 Ship Ozorimbo D.r to Bills Payable
121 For my Note to Merchants Ins. Co.
dated 24 Sept @ 2 Mos for prem. of insur
from N York to N Bedford 3/8 ths pct
on $7000 Policy $1 - - - - - - - 27 25

New Bedford 9m. 1831

134 Jam.s C Bunting Dr. to Sperm Stock my. Fourth
133 For ¼ of 406.34 nett proceeds of 12 Casks Nau.s
Oil sent him p.r Sch.r Regulator dat 10m.o 6. 101 58.

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132 Sundry Acts Dr To Cash
138 Ship Orozumbo
9mo 29 p.d entering at Custom house . . . 1.50
107 Gilbert Russells Estate
p.d for bill of sale of Ship Timoleon .50 2-

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139 Ship Timoleon third voyage Dr. to
109 Fish Grinnell & Co.
For 2 Anchors dat 3mo 29. 1832 . . . . 304 27

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2 Ship Timoleon Second Voyage. Dr. to Cash.
132 For am.t p.d for pilotage discharging NB. 9m.o 8. 284 71

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128 Bedford Com.l Bank Dr To Sundry Acts
2 To Ship Timoleon 2.d voyage
Rec.d for Capt. Nye's order on W & Nye
for Mr. Mayhews passage 50.-
135 Rec.d for Capt. Hawes order on ditto
for whale boat & Oars . . . . . 85. 87.
39 To Wm. C Nye Jr. on his Share 300 ... 415 87

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128 Sundry Acts. Cr. to Bed Com.l Bank
132 Cash. for checks to W & R . . . . 557 ...
132 Expense Ac. for taxes for 1831 . . 142.42 142.42
107 G. Russell's Estate. for d.o . . 137.70
" Do. Do. " Am.t p.d Wm. Gordon on Ac 20. ... 157.70
132 Cash for checks on Ac to Seamen 96 22
133 Sperm Stock my ¼ — pain C. Crocker for paper 201.84
" Do. Do. Do. " W. S. West. taxes 60.83 262.67
111 Lydia Russell. p.d her . . . . 50. ...
35 Wm. Coffin " him on Ac 100. ...
121 Notes Payable p.d draft to J C Bunting 297.22 - -
121 Do " Do " Do 461.21 758.43
IVI Asa Hoxie bal. voyage in Timoleon 396 56
" Josiah Nye Do 445.96
" John Reeves Do. 66.96
" Wm. R. Fuller Do 292.50
" Seamen Do 44.54
" Harvey Kimball Do. 76.73 3447 69

New Bedford 9m° 30 1831.

128 Sundry Acts Dr to Bedford Com.l Bank

WL John Bull Seaman in Timoleon 2d Voyage 103 22

" David G Peckham. Do Do 737 13

" Levi Bray Do Do 362 93

" John Thompson Do Do 100 44

" Tho Johnson Do Do 67-

" Ethan H Hathaway " " 528 10

" Silvia B. Allanor " " 129 48

" Otis Allis " " 447 43

" Joshua Bunker " " 325 69

2 Ship Timoleon 2d Voyage for am°t paid for cleaning her 23-

131 Interest A/c for int°st paid Int° Price on my note for $ 3400. to this date 204-

122 Expence A/c " am°t paid Kimball Perry's bill for 16 40

102 Wadsw Chapman & Son. paid on A/c 140-

132 Cash paid Johnsons order to C.C. Gallup 3603

302 135

---

107 Gilbert Russells Estate Dr To Cash

132 pd Dartmouth tax for 1831 - - - - 10 43

---

148 H. Hathaway & Co. Dr to Elephant Oil A/c

155 For invoice of 6 casks C. Oil Shipped them 10m° 4 1831. pr Ship Draper Capt Gifford . . . .

Rec.d Sales 9m° 3d of 4 casks 2 casks returned due 5 mo 17. 204.49

---

128 Sundry Accts Dr to B.C. Bank

132 Cash for check to J Crocker $ 100

Do " " " W R 40

Do " Am°t Short in Int.d Check 1 18 140 18

---

128 B.C Bank Dr to New A/c.

~ for check to W. Chapman & Son not presented 140-

Sundry

---

128 Expence A/c Dr to B.C. Bank

122 For check to Philip Read Apl 1st neither entered nor presented at bank till this mo. (Given for a load of wood). 22 30

---

133 Sundries Dr to Sperm Stock my H

For Int° Coggeshalls note discounted at B.C.B 697 21

128 B.C Bank for 690.24

131 Interest A/c " 6.97 697 21

New Bedford 10m° 3ª 1831.

128 Bedford Com¹ Bank Dr to Ship Brighton
136 To nett proceeds of Geo Allens Sales
of her Summer house 51 95

---

136 Ship Brighton Dr to Merchandize
137 To 58 Sheets 32 oz Copper
" 250 " 30 " Do
" 305 " 28 " Do
" 288 " 26 " Do
" 313 " 24 " Do weighing total
9857 lb @ 24½¢ 2414 96
cash 9m°9-

---

132 Sundry Acts Dr To Cash
121 Bills Payable
p° my Note to Capt Robt Tuckerman
dated 24 June 1830, on demand with
interest after 2 days - for - - . . 1500.
131 Interest Acct
For 13 months interest on the above Note 97.50 1597 50

---

132 Cash Dr To Bills Payable
121 For my Note to Capt Robt Tuckerman
dated 6 Sept 1831, payable on demand . . 2300 "

---

128 Bedford Com¹ Bank Dr To Cash
132 Deposited 6 Sept - - . . . 700 "

---

128 Bed Com¹ Bank Dr to Sperm Stock my ¼
133 For draft on Jn° W Davis of Boston for - 127.52
" Do " Cattle & Perkins " Do " 580.45 7079 97

---

109 Fish Grinnell & Co Dr to Sperm Stock my ¼
133 For ¼ of 1271.50 net Sales 144 Bbls ann ales —
Aur. 9m° 15. 1831. . . . 317.88.
For ¼ of 2552. 85 net Sales. 57 Bbls Win Oil
Aur 11m° 15. 1831. . . 6321 9810 9.

10m° 10 132 Cash Dr To Sperm Stock my Fourth
133 Rec of Capt R West for 99/249 lb. Oil 295 bbls . . 9452

New Bedford 10mo 1831.

9th mo 20	135	Sundry Acts Dr to Cargo Ship Timoleon			
	14	William Hathaway.			
		For 6947 Gals E Oil deliv'd him @ 40¢		2778.80	
		" 735 Gals Head 299 " Head } 1034 Gals L. Oil @ 75¢		775 50	3554 30
	22	Elkanah Tallman			
		For 6947½ G. & Oil deliv'd him @ 40¢		2779.—	
		" 733 Body " 302 Head } 1035 Gals L. Oil @ 75¢		776 25	3555 25
	10	Latham Crosby.			
		For 6946 G. & Oil " 40 "		2778.40	
		" 732 " Body " 303 Head } G. L Oil @ 75¢		776.25	3,65465
	27	Manasseh Kempton			
		For 3472 G. & Oil @ 40¢		1388.80	
		366 Gals Body 152 " Head } Gals L Oil @ 75¢		388.50	1777 30
	WL	Joshua Bunker			
		For 2885½ G. & Oil @ 40¢			1154 20
	WL	David Delano			
		For 1614½ G. & Oil @ 40¢			645 80
	107	Gilbert Russells Estate			
		For 4630 Gals deliv'd G Russell			
		" 3087 do " C. G. Jr. heirs			
		" 1543 " " Wm Swain			
		" 1543 " " M. H. Grinnell			
		" 1543 " " I. R. C. Anthony			
		" 1543 " " to I. Russell			
		13889 Gals G. Oil @ 40¢			5555 60
	98	William R Rotch & Co.			
		For 10419 Gals G. Oil @ 40¢		4167.60	
		" 1099 do Body " 454 " Head } Gals L. Oil @ 75¢		1164 75	
		" 9164 " G Oil being ½ the quan't purchas'd of Crew @ 40¢	3665 60		8.997 95
	WL 156	Eber Clark			
		For 5037 Gals G Oil his ½ @ 40¢ " 539 " do for Robt. ½ " 40 }			2936.—
	6	Ship Timoleon my ⅛			
		For 6946 Gals G Oil @ 40¢		2778.40	
		" 733 " Body " 363 " Head } 1036 Gals L Oil @ 75¢		777.—	3555 40
	120	Elephant Oil Co			
		For 9164 G. Oil being ½ Oil purchas'd of crew @ 40		3665 60	3665 60
					35.252 05

New Bedford 11 mo 1831

107	Gilbert Russell & Stab^r	D^r to	Cash	
132	For Wm Gordon Jr bill surveying			13 ..
132	Cash	D^r to	Sperm Stock my 14.	
133	For Am^t R^c of Wm Gordon on ye oil			1 51
		10 mo 12		
91	James Moores.	D^r to	Cash	
132	Paid him on a/c			75 ..
128	Bedford Com^l Bank	D^r to	Sundry A/cs	
111	To Lydia Russell			
	For her dividend of Bank Stock		34. "	
123	Bedford Com^l Bank Stock			
	For my dividend of Bank Stock		36. "	
132	Cash			
	For Cash deposited 10 mo 12		90. "	160 "
126	To Gideon Barstow & Son			
	Rec^d of them for 40 bbls Flour depos^d 30 ult			240 "
135	Sundry A/c^s Dr to Cargo of Ship Timoleon.			
119	Whalebone a/c			
	For 320 lbs Whalebone @ 20^ct			64 ..
133	Sperm Stock my a/c			
	For 4135 Gals ~~Head~~ Body			
	" 1708 " + — Head		Purchased of crew & owners	
	of Timoleon 5843 G @ 75^ct			4382 25
				4.446 25
132	Cash D^r to Thomas Whitridge			
65	10 mo 18 Rec^d of Com^l Grinnell for 2 bbls Flour			13 06
10 mo 20 102	Welden Swift & C^o D^r to			
113	Samuel C Buntings Sales N^o 8			
	For 1 bbl Starch 194 tare 16 - 178 lbs @ 6 cts			10 68
128	Bedford Com^l Bank D^r to			
46	Cornelius Grinnell			
	Rec^d of him 20^th Oct^r on a/c Ship Brighton's			
	outfits - deposited 21^st			1000 "
28	Dyre & Richmond D^r to Ship Brighton			
10 mo 20 136	For 5579 lbs old Copper @ 18 cts			1004 22

New Bedford 10th 1831.

135	Cargo of Ship Timoleon Dr to Sundrys A/c				
2.	To Ship Timoleon 2nd Voyage				
	For expenses discharging Oil & Sperm Sales		194.65.		
43	To Rodches Wharf for wharfage		31.33		
55.	" Providence in Central Wharf.		– –		
	For do wharfage		7.74		
107.	" Gideon Russell Estate.				
	For do do		15.48		
113	" Central Wharf.				
	For do do		38.66.		
97	" Eli Haskell				
	For gauging 3107 bbls 0.2¢		62.14		
2	" Ship Timoleon 3rd Voyage.				
	For Sloop Chase bill Sand drying		194.18.		
WL 53	" Commission A/c for Cont.		108207	1826	25
156	" Ebenezer Clark for his	1/16	of $ 41654.69.	2603	54
WL 53	" Joshua Bunker "	1/28	" do	1487	74
"	" David B Delano "	1/50	" do	833	13
"	" John B Slackpoole "	1/68	" "	612	60
"	" Asa Hoxie	1/80	" "	520	71
"	" Otis Davis "	1/80	" "	520	71
"	" Josiah Nye "	1/80	" "	520	71
"	" David L Peckham. "	1/50	" "	833	13
"	" Wm F Fuller "	1/125	" "	333.	25.
"	" Alex Smithers "	1/130	" "	320	44
"	" Thos French "	1/130	" "	320	44
"	" Ino Rotborough "	1/130	" "	320	43
"	James Cole "	1/140	" "	297	55
"	" Levi Bray. "	1/130	" "	320	43
"	" Thos Johnson "	1/140	" "	297	55
156	" Robt Clark "	1/150	" "	277	71
WL 53	" Ebenezer Cashaway. "	1/70	" "	595	10
"	Ino. Thompson "	1/130	" "	320	43
"	Ino T Bull "	1/150	" "	277	71
"	Jed Leonard "	1/150	" "	277	71
"	Ino Reves "	1/160	" "	260	55
"	Harvey Kimball "	1/160	" "	260	55
"	Jacob Cham "	1/160	" "	260	55
				14298	92

14299 92

New Bedford 10m°. 1831

	136	Ship Brighton D^r To Cash		
10m°22	132	p^d Luther Bowman for 23½ cords wood @ $6½		152 75
	110	Ship W^m Ebra 2^d v^o. Merchandize &c.		
	137	For 3 Bags Coffee 489 lbs @ 13¢	63 57	
		" 2 Tierces Rice 750 & 681 lbs Gross 1288 n^t lbs @ 3¾¢	49 91	
			113 48	
	121	Sundry Acs D^r To Bills Payable		
		For my Note to Joshua Austin dated		
		27th inst payable on demand for $1100 -		
	125	Bedford Com^l Bank		
		Deposited 27th - - - - - -	130. "	
	132	Cash Dr		
		For bal. left at B C Bank as a		
		Special Deposit the money being		
		uncurrent - - - - - -	970. "	1100 "
	137	Merchandize D^r To Cash		
10m°28	132	p^d Capt Cromwell for 108 lbs Oakum 8 cts - -		8 64

	65	Thomas Whitridge D^r To		
	133	Sperm^a Stock my fourth		
		For ¼th of $1857 - Net proceeds 200 boxes		
		Candles. due 23 March 1832 - - - - -		464 25
		11 Mo 1.		
	128	Bed Com^l Bank D^r To Sperm Stock my ¼		
	133	For Am^t Rec^d of Lr Hussey for 100 ½ Boxes candles		
		& Deposited the day - - - - -		852 43
	125	Bedford Com^l Bank D^r To Sundry Acs		
	132	To Cash		
		For uncurrent money rec^d of Josh^a Austin	970. "	
	121	To Bills Payable		
		For Cash rec^d of Stephen Tabor Nov 1		
		deposited. for which I gave him		
		my Note on demand dated Nov 1	2000 "	2970 "
		11 Mo 2		
Void	133	Sperm Stock my ¼ D^r To. Cash		
	132	For Am^t Rec^d of. James H. Crocker for 1 bbl oil	void	
	132	Cash D^r To Sperm Stock my ¼		
	133	For Am^t Rec^d of James Crocker for Oil .		28

New Bedford November 1831 –

	107	Gilbert Russells Estate D^r^ to Cash			
Nov 2	132	p^r^ D. Silvester for selling 1/4th of Ship			
		Timoleon at auction. – – – – – – –			5 –
	93	Sundry Acc^ts^ D^r^ to Daniel Howland Jr^r^ Prov.			
	136	Ship Brighton			
		For 300 fath. Cotton Towline		70.85	
	139	Ship Timoleon			
		For 300 fath. ditto – – – –		70.85	141 70
	136	Ship Brighton D^r^ to Cash			
	132	p^r^ Capt^n^ Akin for pilotage of the Ship			
		to the wharf – – – – – –			3 –
	48	Davis Chase D^r^ to Bills Payable			
	121	For my note dated 9 Nov at 4 months – – –			1000 –
	258	Ship Timoleon D^r^ to Ship Brighton			
	136	For 750 ℔ sheathing Copper @ 24½ ₵ – – – –			183 75
	128	Sundry Acc^ts^ Dr. to Bld. Com^l^ Bank.			
	138	Ship Orozimbo for mates Wages – – – – –		20 –	20 –
	133	Sperm. Stock my ¼ For check to Nathan Read – –		54.25	
	"	D^o^ D^o^ " Checks to workmen – – – –		142 95	
	"	D^o^ D^o^ " D^o^ " Thomas Swift – –		55.72	
	"	D^o^ D^o^ " " " Philip Bailey –		13.75	266 67
	132	Cash A/c for checks drawn & not out.			445 –
W I	156	Otis Clark " Check on A/c		157.70	157 70
	134	James Dwyer D^o^ D^o^ " A/c			227 38
W II	–	Joshua Bunker D^o^ D^o^			300 –
	111	Lydia Russell " D^o^			50
W I	–	Jn^o^ Thompson's order to Jn^o^ Coggeshall			40
"	–	James Cole bal^ce^ his voyage in Timoleon			105 35
"	–	Jn^o^ Stackpole D^o^ D^o^ D^o^			513 50
	138	Ship Orozimbo for ch^k^ to Wood & Gildays from NY – –			30 –
	48	Davis Chase bal^ce^ their a/c 33^d^ 10 mo^s^ – – – –			300 –
	136	Sh Brighton 1^st^ voyage Check to I Stuart for 32^d^ 10 mo^s^		71 –	
	139	" Timoleon 3^rd^ " " " D^o^ " D^o^ "		70 29	
	122	Expense A/c — " " D^o^ D^o^ "		18 46	159 75
	135	Ship Timoleon 2^d^ voyage. Savin Delano bal A/c —		12 –	
	138	" Orozimbo — D^o^ for services		10	22 –
	131	Interest A/c Check to I. Arnold for interest			321 48
					3158 83.

New Bedford. November 1831

132 Cash Dr To Thomas Whitridge
15 Rec of Abm Russell for 2 bbls Flour . . . 13 06

134 Elisha Dunbar & Co Dr To Merchdze
137 For 1 Hhd Molasses 104 2 – 102 nt gals @ – – – – –

110 172
132 Cash Dr To Whalden Swift & Co.
102 For amt Dr of Thos for 1 bbl Starch 10 68

132 Cash Dr To Sundry Acts
111 To Lydia Russell
Rec dividend for her 8 shares Com Insurance Stock . . 48. "
124 To Bedford Com'l Insur Stock
For dividend on my own Shares . 12. " 60 "
124 To Owners of Bargur Favorite 3d on 9 c. 285 "
345 –

139 Ship Timoleon Dr To
136 Ship Brighton
For a fore topmast Stay 186 lbs @ 12½ c . . 22 50

128 Bedford Com'l Bank Dr To Cash
132 Deposite as rec'd from [illegible] . . . 285 "

111 Lydia Russell Dr To Cash
132 Pd her 19 Nov . . . . . 50 "

132 Cash Dr To Lydia Russell
111 Rec of Lem Kallock for ground rent
of his store from 5 mo 5. 1830 to 5 mo 5. 1831
one year @ $80 . . . 80. "
Less L. Kallocks bill of sundries . 16.55 63 45

139 Ship Timoleon Dr To Ship Brighton
136 For a gang of old Fore rigging
66 fath. 4 ft 7½ in weighing 869 lbs @ 8 c 69 52

136 Ship Brighton Dr To Ship Timoleon
139 For 16 fath. old Cable 352 lbs @ 6¢ 21 12
For a gun four pounder . . . 25 00
For 6 sheets sheathing Copper 24 oz. 220 48 32

New Bedford November 1831

136 Ship Brighton Dr to Cash
132 pd Lloyd for repairing canvas work 3. "

139 Ship Timoleon Dr to Cash
132 pd for weighing Copper - - . 1. 50 .

136 Ship Brighton Dr to Ship Timoleon
135 For 6 Bolts Brass Gun sundr &c 19½ . 117 –

Sundry Acts Dr to
14 " Elisha Hathaway & Co
For prem. of Insurance on Ship
Timoleons whale voyage to Pacific
Ocean - $8125 @ 4½ per cent per annm
2 yrs 5 Mos 10 ds - don at N.E. Marine
Insur Office Boston. prem. pd by
E Hathaway & Co - $894.73 12/13
117 Gilbert Russells Estate
For proportion of prem. on $2500 . . 275.29
98 W R Rotch & Co
For ditto - - - on 1875 . . 206.48
6 Ship Timoleon my 1/8
For ditto on 1250 . . 137.66
22 Ekanah Tallman
For ditto on 1250 137.65
10 Latham Crosby
For ditto . . on 1250 137.65 894 73

108 Sundry Acts Dr to Iron Hoops &c
133 Sperm: Stock my 1/4
For 16 hundred Hoops @ $102.50 per ton 82.00 82 ""
139 Ship Timoleon
For 16½ hundred 4d 84 52
10 - do 5d 51 25 135 77
48 Davis Chase
For 1 ton 3 cwt 5d - - - - - 117.87 117 87
335 64
11 Mo 29

139 Ship Timoleon Dr to Cash
132 paid Cooper for packing Sperm Oil &c 16 –

108 Sundry Accts Dr to Iron Hoops &c
139 Ship Timoleon For 4¼ tons hoops D. 107 . . 454 75
133 Sperm Stock my 1/4 For hoops for works . . . . 107. – 561 75

New Bedford 11 Mo. 1831

126 Ship Brighton D^r To Bills Payable
121 For My Note to D R Grinn & Co dated
4 Nov at 6 months for 50 bbls Bef - - - - 427 "

139 Ship Timoleon D^r To Ship Sophia
For 13/4 tons Iron Hoops @ $102½ - in WRR Hoop Ac - 190 37

139 Ship Timoleon D^r To
108 Iron Hoop Ac^t
For 2¼ tons 4^c @ $107 240.75
" ½ ton 3^c - - " 53.50 294 25

Spun yarn Ac^t D^r To Seth Russell
For 2515 lbs of Spun Yarn @ 11 c
void purchas'd of him - - - - - 276 65

108 Sundry Ac^s D^r To Spun Yarn Ac^t
134 Ship Brighton
For 579 lbs Spun Yarn @ 12 c 69 48
139 Ship Timoleon
For 756 lbs ditto @ 12 c 90 72 160 20

110 Ship William & Eliza D^r To
134 Ship Brighton
For a fore topmast Stay 206 lbs @ 12½ 25 75

136 Ship Brighton D^r To Cash
30 132 P^d Jabez Gorham for a Cow & Boat - - - - 12 13

78 Real Estate D^r To Joseph Grinnell
64 For this amt due the heirs of Gilbert
Russell over & above my share.
due Jos Grinnell as cash Dec^r 1. 1831 - - 924 12

11 Mo 30

139 Ship Timoleon D^r To. Cash
132 For am^t p^d Wilbur's Oakum bill - - - - - - - 18 --

132 Sundry Ac^ts D^r To. Cash
136 Ship Brighton p^d. Jn^o Underwood - Scraping 20.
Do Do For Am^t of Ins^r a/c from petty Cash 273 97 293 97
139 Ship Timoleon For Jn^o Underwoods Bill Scraping 18. --
Do Do " Am^t Ins^r a/c from petty cash 60 78 78 78
372 75

New Bedford 12 Mo. 1. 1831.

132	Sundry Accounts Dr to	Cash		
138	Ship Orozimbo for am.t her a/c from	Petty Cash.	93.02	
139	" Simeon " am.t p'd 10.th	Bains bill	2.25	95 27
35	Benjamin Drew	his bill on a/c		20 --
				115 27
137	Sundry Acct. Dr to	Merchandise		
110	Ship 10.th Eliza for 2 Mo	Tar D. 2 p	4 --	
136	" Brighton " 3 "	Do. " "	1 --	
139	" Simeon " 2 "	" "	4 --	14 --
111	Lydia Russell Dr to	Cash		
132	To freight of Sundries from Albany			131
128	Sundry Acct. Dr to	Bedford Com.l Bank		
135	Ship Simeon 2nd Voyage	for lighterage		20 --
132	Cash	For check to W.K.		340 --
40	T. Taber & Son	for bal. of a/c		127 79
122	Expense a/c	12 Little for wood	139.19	
"	Do. "	Luther Bowman for do	35.09	174 28
121	Bills Payable	to S.t Sam.l C Bunting's draft	1952.85.	
"	Do	" on R Tuckerman's note for, $2300	100. --	
"	Do	" S.C. Bunting's draft	2222.97	4.275 82
19	Wilcox Richmond	on a/c Sh. Simeon		200 --
35	William Coffin	" " oil works		300 --
135	Do Ship Simeon 2nd Voyage	for wrench discharging		18 53
75	Philip Cannon	on a/c		150 --
139	Ship Simeon 3 Voyage	for 15 C. 4 Q. 3 in wood	97.07	
"	" Do. " Do.	" 17 C 7. 4 " "	116.45	213 52
136	Ship Brighton	for Rob.t Gibbs bill sidobage	36.75	
11 Mo 25th	Do Do	" am.t advanced Amaine	50. --	
" 28th	" "	" " Do. Steward	100 --	
" 25th	" "	" Disbursements	100	
25	" "	" Turnbull Perry & bill flour	381.20	668 05
W.L.	Latham Bunker	For ch.k for bal. a/c		854 70
35	Benj. Drew	" " on a/c		20 --
130	Sperm Stock my 14	For ch.k to Philip Bailey		33 50
139	Ship Simeon 3. Voyage			7,390 19
11-25	For Turnbull Perry's bill flour			381 30
136	Ship Brighton	Custom House Charge		7,777 99 990
				7.787.39
109	Fish Grinnell & Co	Dr. to Sperm Stock my 14		
133	To 14 Sales 24 casks wast - oil	ann 9 mo 14. 1831.		404 22

New Bedford. 12. mo. 1831.

12mo 2	111	Lydia Russell D.r To Cash		
	132	p.r for 5 4½ bus. charcoal @ 1/6		9 08
	128	Bedford Com.l Bank D.r to Sundries		
	133	to Sperm Stock my/4. For Taylor & Gifford's note disc.t m/m 25. —		277 05
	132	" Cash. for Am.t Deposited 1.st	85 243	~~85 243~~
		" 5.th " " 2.d 2. Void	0000 —	
	133	" Sperm Stock my/4 for Coombs & Gammell note —	45345	45345
				3.230.50
	131	Interest A/c D.r to Sperm Stock my/4		
	133	For disc.t on Taylor & Gifford's note above		30 15.
	128	Bed. Com.l Bank. D.r to Mdze		
12.2.	137	For. & Dunbar & C.o's Check for 30 bbls. Pork		57.5 —
3d	139	Ship Timoleon D.r To Cash		
	132	p.d for 100 Cabbages @ 4½c.		4.50
	111	Lydia Russell D.r To Cash		
5	132	p.d for a Load of Pine Wood		3 26
	132	Sundry Acc.ts D.r To Cash		
	111	Lydia Russell		
		p.d P Rec.d for a load of pine wood	4.43	
	133	Sperm.a Stock my/4		
		p.d ditto as per bill	41.14	
	122	Expense A/c		
		p.d ditto for 1 boat	4.43	50 —
	136	Ship Brighton D.r to. Cash		
	132	p.d entry at Custom House. from N.Y.		1.50
	50	Sundry Acc.ts D.r to Bills Receivable		
		To. Sun.l Coggeshalls note dis.d 1/m 120 —	300	
	128	12 Bed.d Bank.s for	297.90	
	131	Int.t A/c for dis.t	2.10	300 —
	48	Davis Chase D.r To Bills Payable		
	121	For my Note dated 13 Dec.r payable in 8 months on Act of Casks		250 —

New Bedford December 1831

98	Sundry Acc D^r to W. R. Rotch & C°			
136	Ship Timoleon			
–	For my prem. Note to Bedford Com^y			
–	Insur^e C°. p^d by them – – – –		1303.73	
–	For ditto to Merchants Insur^e C°		1321.16	2624 89
121	Bills Payable			
	For my prem. Note to Merchants In C°			
	for insurance on Ship Crozimbo from			
	N York to N. Bedford – – – – – –			27 25
127	Ship Braganza			
	For my prem. Note to Bedford Com^y			
	Insu C° for insurance from N York			
	to N Bedford in March 1830 – –			25 "
				2677 14
Dec 13	136 Ship Brighton D^r to Cash			
	132 p^d Wests bill building try works – –		12.50	
	Less for 1050 Bricks @ 7 – – –		7.35	5 15
	135 Ship Timoleon 2^nd Voyage D^r to Cash			
	132 p^d David Pickham discharging ship –			
	Charg^d him in settlm^t of voyage – –			10 – –
	136 Ship Brighton D^r to Bills Payable			
	121 For my acceptance of James Manuels			
	order to Parkhurst & Swift dated 11 Nov 21			
	@ 6 M^s for his outfits – – – – – –			108 –
	28 Dyre & Richmond D^r to			
	136 Ship Brighton			
	For 56 lbs scrap Copper @ 18 c^s – –		10.08	
	285 lbs old Copper nails @ 14 c^s –		39.90	49 98
	111 Lydia Russell D^r to Cash			
	132 p^d her 13 Dec^r – – – – – –			10 "
	133 Sundry a^cts D^r to Sperm Stock my 1/4			
	36 H. Payson & C°. for 1/4 net sales 25 casks oil due 5 M^o 3. 1832			426 58.
	65 Tho^s Whitridge " 1/4 " do 12 " " " 3 M^o 26 "			391 27
	109 Fish Cornell & C° " " do 25 " " " 2 " 25 "			414 19
	56 Henry Payson & C° 1/4 " " 200 Bbls casks " 4. 21 "			468 78
	40 Robinson Warren & C° " " 200 do " 5 " 23 "			471 59
				2172 41

New Bedford 12mo 1831.

109	Sundry Acc D Fo Fish Grinnell & Co			
	For error in calculating the duties on Hemp imported in Ship Brighton from London $600. due 12mo 7. 1831.			
99	Benjamin Cummings			
	For 1/8 of $600.		75. "	
120	Samuel W. Hawes			
	For 1/16 ditto		37.50	
119	Ship Brighton my 3/16ths			
	For 3/16 ditto		112.50	225.
139	Ship Timoleon Dr to			
138	Ship Orozimbo			
	For 4 Cabin Chairs @ 75 cts			3 "
VVII 135	Ship Timoleon 2nd voyage Dr to Ebr. Clark —			
VII.	For Sd. disbursements —			28 34
139	Ship Timoleon Dr to			
14	William Hathaway			
	For 7 cords 10 in white pine wood @ $4½ Measuring			32 27
98	W R Rotch & Co Dr to Gilbert Russells Estate			
107	For 1/8th Ship Timoleon sold at Auction 26 Sept 1831			1450 "
42	Stephen Taber Dr To Sundry Acc			
107	To Gilbert Russells Estate			
	For 1/8th Ship Timoleon		1450. "	
53	To Commission Acc			
	For advance on 1/8th Ship Timoleon		50. "	1500 "
98	Sundry Acc Dr to W R Rotch & Co			
48	Davis Chase			
	For this amt transfrd by their mutual request due 5mo 26. 1832		881.05	
136	Ship Brighton			
	For amt their bill against her due 5mo 26 1832		936.70	
128	Bedford Com'l Bank			
	For cash rec'd them for 1/8 Timoleon	1450. "		
	For ditto on ac Sophia 12mo 22	1000. "	2450. "	4267 75

New Bedford 12mo 1831

136 Ships (Brigeton) Dr to Notes Payable
121 For my Note to Phillips & Russell on 6 mos
From 10mo 25. 1831. for their bill cordage 1947 55

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91 Russia Cordage Dr
16 Elisha Hathaway & Co
For Invoice of Rupia Cordage
dated 26 Nov. 1831. due 30 Apr 1831 - - - - 2094 16

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91 Sundry Acts Dr to Russia Cordage Acct
139 Ship Timoleon
For 9600 lbs Rupia Cordage @ 8¢ 768-
due 30 Apr 1832
136 Ship Brighton
For 7866 lbs ditto @ 8¢ 629.28 1397 28
due 30 Apr 1832

12mo 22 132 Cash Dr to Ship Timoleon
139 Rec for the passage of two passengers
to the coast of Peru - - - - - - - 300 "

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128 Bedford Com'l Bank Dr to Cash
132 Deposited 12mo 22 - - - - - - 271 "

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121 Bills Payable Dr to Stephen Taber
42 For my Note dated 1 Nov payable on
demand. now taken up - - - - - 2000 "

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42 Stephen Taber Dr to Bills Payable
121 For my Note dated 1 Nov. 1831. on demand - - 500 "

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132 Cash Dr to Charles R Pearce
100 Rec 23 Dlls of Chas H Warren and
C R Pearces draft on him - - - - 25.68
Rec " of Elias Crocker and "
draft on him - - - - - 3.05 28 73

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40 Robinson Weeden & Co Dr to Storm Stock my A/c
133 For 1/4 Sales 88 casks Jam Strained on Cha 6 Mo 4 1832 267.20
" 20 13 " 20 Mint " 20 " " 5.30 " 525.73
" 20 16 " " Jam " " " 5.28 " 216.10
" " 12 " Mint " " " 6.12 " 284 75 1273 78

New Bedford 12 Mo — 1831

136 Ship Brighton Dr to Cash
132 pd C N Chaddock for 16bl dried apples . 7 87

134 Saml C Bunting Do to — — — Bed Com Bank —
128 For Amt pd Capt Tripp Dr Pr — 250 lbs
flour pr Sam which was consigned to him
& after delivered to me for sales — (no Pr charge in
sales) . . . . . 50 —
130 Sch Jane
For bal her a/c pd Capt Tripp this day — 66 30
116 30

132 Cash Dr to Gilbert Russells Estate
107 Rec of Thos Jones for 1/2 pas ground
east of his house — — — — 12 "

136 Ship Brighton Do to Benj Cummings
99 For his bill potatoes stood — Dec 12 Mo 26 61.13
111 Lydia Russell Pr his bill wood 51.16 112 29

136 Ship Brighton Do to Sundries
92 To James Moores. For his bill rigging &c Dec 12 Mo 20. 331 72

139 Ship Timoleon Dr to Bills Payable
121 For my Note to D R Green & Co dated 27
Dec at 6 Mos for his bill of Beef &
1 piece of duck — — — — 385 50

139 Ship Timoleon Dr to Bills Payable
121 For my acceptance Jim Timoleon order
favor Levi Standish dated 16 Dec at 6 Mos
for his outfits — — — — 100. "
For ditto Pero Hathaways order favor
ditto dated 17 Dec at 6 Mos for ditto 100. " 200 "

139 Ship Timoleon Dr to Cash
133 For bal. due Jim Timoleon for labor — 4. "
For do Pero do — 2. " 6 —

28 Dec 28 Dyne & Richmond Dr to Ship Timoleon
139 For 72 lbs old Copper @ 18 cts — — — 12.96
70 lbs Composition 14 cts — — — 9.80
83 lbs Lead 3 1/2 cts — — — 2.90 25 66

New Bedford December 1831

35	Sundry Acts Dr to William Coffin			
136	Ship Brighton			
	For Amt his bill of Whale Boats &			
	Boat boards - due 3 mo 26. 1832		324.39	
139	Ship Timoleon			
	For ditto ditto 4 mo 25. 1832		321.52	645 91
35	William Coffin Dr to Bills Payable			
121	For my Note dated 29 Due at 6 mo			645 91
48	Davis Chase Dr to Bills Payable			
121	For my note dated 1 Nov 1831 at 6 mo			
	on Act of Casks for Ship Brighton			2300 "
139	Ship Timoleon Dr to Bills Payable			
121	For the following orders accepted by me —			
"	Wm Mitchell's order to H. Russell 6 mo from 12 mo 14.		106.00	
"	Sam'l Evans do " do 6 " " 12. 16.		100.--	
"	Joshua Cleaves " " C.C. Gilbert " " " " "		94.95	
"	N. F. Peters " " do " " " " "		100.--	
"	Benj W Clark " " do " " " "		100.--	
"	Dan'l F. Purdy " " do " " " "		100	600 95
102	Weldon Swift & Co Dr to Sales. No 8.			
113	For 2 bbls Starch 345 nett lbs. @ 6¢			20 70
136	Ship Brighton Dr to Sundries			
121	To Bills Payable. For my acceptance of the following Orders			
"	Chs. H. Horton's Order to C.C. Gilbert 6 mos from 11 mo. 21. 1831.		100.--	
"	Henry Bradbury do " C.R. Prosser do " 11 " 24 "		100 -	
"	Benjamin Ham " " J. Cook & Co " " 11 " 23 "		110 76	
"	John Williams " " Holder Russell " " 11. 23		98.75	
"	Michael Cumiskey " " do " " 11. 24		100.--	
"	David Chase " " C.C. Gilbert " " 11, 21		100.--	
"	Ozias D. Willard " " J. Cook & Co " " 11. 26		104 50	714 01
38	To E Norton & Co For their bill Baking due 4 mo 29. 1832			189 17
143	" John A Chapman For his bill " 5 " 26. "			247 50
143	" Wm C Taber For his bill Almanacs &c "			23 95.
105	" Jn°. P. West " " " Lime & Bricks			58 13
144	" Geo. S Wilson " " " Hoops due due 5 mo 18			805.--
144	" A & A. B. Gifts " Towlines " 5 mo 17			256 38
43	" Rotch's Wharf " Wharfage			43 16
36	" Jacob Parker " Interest &c			17 33
				2354 63

New Bedford 12m° 1831

128 Bedford Com'l Bank Dr to
99 Benjamin Cummings
Rec'd him on acc't Ship Brightons
outfits - Deposited 30 Dec' - - - - - - 900 "

136 Ship Brighton - Do. to - - Sundries -
142 Tobey & Rickerson for their bill codfish — 7 13
98 Wm. R. Rotch & Co. " " a/c acc't 5m°. 15. 1832 Cr. by W.S. before 936 70
7 13

136 Ship Brighton Do. to Cash
132 p'd Bismore for his bill labour . . . . 6 —

139 Ship Brighton Do. to C. R. & Rose
142 for their bill cottons . Acc't 6 02

Ship Brighton Do to

128 Sundry Acc'ts Do. to Bed. Com'l Bank)
133 Spermaceti Stock my a/c - for checks to S. Arnold for wages — 77.19
" Do Do " " to P. Crocker — labour 28. " "
" Do Do " " " " A Rand Do. 20. — 125 19

12m° 1 136 Ship Brighton - A Sims bill pilotage to Sea 15. " "
2 Paid " Do Paid Do F. H. Sn. & Co. for wine on Mary's p. 13 — — —
5th " Do Do p'd Stevenson labour 14. —
12 " Do Do " Jenney & Sears bill leather — 94 26
" " " " " S. Dodd labour . . . . 45. —
" " " " " Bailey do 17.50
15 " " " " Adams Do 18.10
" " " " " Wm. Hammonds joiners bill 15 & 19.
20 " " " " Bismore on a/c labour 20 —
" " " " " at custom House on cardage 4.19
27 " " " " Gammons trucking bill 5.63
" " " " " Wm Bartlett making spars — 37.76 42 76 3
A. Payable
121 Machusetts. paid insurance on — Store p. Brighton 31 —
132 Cash. for checks to Wm's R. this m° 75 " "
108 Spunyarn a/c. p'd Phillips & Russell for Spun Yarn 276 65.
8th 92 Simes Moores. " him on a/c 100 —
111 Lydia Russell " Barker & Briggs for her . 11.43
Do Do " her . cash 50 61 43
122 Expenses a/c " Barker & Briggs. bill 9.66
14 " Do " J. H. Bartlett. bill hay . . 9 69
" Do " Wm Gordon bar wages 75.50 94 85

1.191 75

New Bedford 12 mo. 1831

132	Sundry Acts Dr to Cash			
19	Wilcox & Richmond			
	For amt Lent Alanson Gammons			
	12 May 1830		20.00	
107	Gilbert Russells Estate			
	For amt p[aid] assessment to Prov. Mutual			
	Insurance Co in May 1831		1.50	21 50
111	Lydia Russell Dr to Sundry Acts			
142	To Coggeshall Richmond & Rose			
	For bill of Cloak		26.67	
	For do of Gown		6.86	33 53
122	To Expense Act			
	For 63 lbs Lamp Sugar @ 13 cts			8 19
				41 72
132	Sundry Acts Dr to Cash			
139	Ship Timoleon			
	pd Jno Duffy bill of cartage		1.26	
136	Ship Brighton			
	pd ditto ditto		1.12	
111	Lydia Russell			
	pd ditto carting Coal		1.83	
122	Expense Act			
	pd ditto ditto		1.67	5 88
128	Simones Do to B.C. Bank			
2d 139	Ship Timoleon pd G. Haviland 50 bushells potatoes		16.66	
" 139	Do " West. 20 bushels potatoes Onions		12.00	
5 139	Do " Capt. Kelley for cod fish		21.00	
10 139	Do " C. Cornell " stank		52.23	
17 139	Do " disbursements		150.00	
" 139	Do " Clearance		9.40	
21 139	Do " for Expenses on Russia Cordage		4.19	
139	Do " " Levi Bray in Tim[oleon]		12.97	
27 139	" " A Gammons trucking		31.00	
28 139	" " Atkins potatoes		34.00	
139	" " Jenny J Seals bill leather		56.17	399 62
22 75	Philip Cannon. for check on Ac			50 00
121	Notes Payable. pd note to A Barker & Co			1200 00
27 93	James Morris " Timoleon Ac			200
				1849 62

New Bedford 1st mo. 1832.

	132	Cash Dr to	New Bed. Com. Bank		
	128	For check drawn by me not ent on check book			50 —
	140	New Bed. Com. Bank	Dr to Cornelius Grinnell		
1m° 3	46	For his check on a/c Ship Brighton's outfits for			1000 ..
	128	New Bed. Com. Bank	Dr to Davis Chase		
	48	For am. rec. of him not disp — for ch. lent him 1/32			500 —
	136	Ship Brighton Dr to Bills Payable			
	121	For my Note to Coggeshall Richmond Note dated 26 Nov 1831 at 6 months for Peter Wests outfits — — — — —			108 50
	121	Sundry Acc.	Dr to Notes Payable		
		For my acceptance of the following orders.			
	136	Ship Brighton — for			
		For J. Garrett order to J. Averell 6 mo from 1/24		91.57	91 57
	139	Ship Timoleon			
		For W. Martins order to Averell 6 mo from 12/25 . .		100 —	
		Dr " G. Barkers order " Dr " " 12/24		100 —	200 ..
	136	Ship Brighton —			
		For P. Macombers order to C Nelson 6 mo from 1/23		100 ..	
		Dr " G. Remmingtons " " Dr . . . 1/24		100 ..	
		" " J. Shuman " " Dr . . . 1/21		100 ..	
		" " E Burdett " " Dr . . . 1/21		100 ..	400
	139	Ship Timoleon			
		For O. R. Mumfords order to C. Richardson & Son 6 mo from 12 mo 25. 1831		94.56	
	132	Sundry Acc.	Dr to Cash		
	126	Humphrey Anthony	for bal his a/c paid him . .		3.45
	113	Sales No 8.	" prt of 20 bbls Starch from Phila		3. ..
	122	Expense a/c	" Anthony's bill Lunches paid		4.36 10 81
	136	Sundry Acts Dr to Ship Timoleons 2d voyage			
	132	Cash Acct			
1m° 4		Rec of Geo. S. Nelson for Sales of old Ships		22.60	
	122	Expense Acct			
		For ditto taken by me . . .		5.21	27 81

New Bedford 1 mo. 1832

142 Sundry A/cs. D.r to C. Richmond & Rose
136 Ship Brighton For their bill table cloth H. 1/4 .. 4.17
122 Expense A/c. For their bill rec'd agains.t me - 33.23 37 40

128 B. C. Bank D.r to. Sperm Stock my 1/4 -
133 For J. H. Bartlett's notes deposited for Col. . 470.92
" D.o D.o D.o . . . 409.85 880 77

128 Sam.l W. Hawes D.r to Bedford Com.l Bank
120 Cent bim. 31.st 12m.o 1831. 100 --

140 Bed Com.l Bank D.r to Sam.l W. Hawes
120 For Am.t returned. 1m.o 1. Cent. bim 12 m.o 31. 1831 - 100 -

132 Sundry Acts D.r to Cash
139 Ship Timoleon
pd Wm. Bains bill of trucking . . 4.60
111 Lydia Russell
pd ditto carting Coal . . . 1.50
122 Expense Act
pd ditto sundries 2.50
139 Ship Timoleon
pd L. Standish for 1 empty bbl 1. " ~~1.~~ "
pd Ezekiel Tripp's bill of labor 9.50 10.50. 19 10

78 Real Estate D.r to Notes Payable
141 For my note to A. Barker. @ 6 Mo.s from 6 m.o 18. 1831
For a lot of land 1200

139 Ship Timoleon D.r to Bills Payable
141 For my acceptance of. following Orders. —
— C. B. Harts. to Sn.o Cummings 6 mo.s from 12 m.o 26. 1831 107.44
— Ephraim Douglas. " Pt. Swift " " " " 26 " 100 — 207 44

136 Brighton D.r to Cash
132 pd Sundriman Printing's bill . . . 4 38

139 Timoleon D.r to Bills Payable
141 E. Macombers order to L. A. Macomber due 6 m.o 24 81.30
— J. M. Bosworth " " D.o " " 100 181 30

New Bedford 1 Mo 2 1832

136 Ship Brighton Dr to Cash
1 Mo 7 132 pd Wm Underwood for use of Stage - - 7.50
" Jno Ruggles use of Shears for Coppering " 75 8 25

139 Ship Timoleon Dr to Cash
132 pd Squire Giffords bill of trucking - - " 51

139 Ship Timoleon Dr to Sundries
98 To Wm R Rotch & Co " for their Ac dr - 6 Mo 8. 1832 - 987 01
32 " Sam Leonard " his bill Sheathing board dr 57 58 51
34 " E Dunbar & Co " their bill chandlery dr 6 Mo 8. 1832 326 07 1369 59

34 E. Dunbar & Co Dr to Sundries
137 To Merchandize for 1 bbl molasses 102 G. a 31 ¢. 31 62
139 " Ship Timoleon " 252 lbs Old Junk " 6 21 12 52 74

34 Sundry Acct Dr to E. Dunbar & Co
136 Ship Brighton To their bill chandlery dr 5 Mo 9 1832 489 16.
132 Ex Dunbar Gr " " " Sundries . . 4 15-
133 Sperm Stock my 1/4 " " Dr for Oil Works 29 51-
522 82

136 Ship Brighton Dr to Sundries
32 To Sam Leonard for his bill lumber & Co dr 3 Mo 29. 1832 83 97
133 " Central Wharf " Dockage & fitting 54 84-
55 " Pondledge in Central Wharf for 3/16 of 1/2 67.50 12 66
151 47

139 Ship Timoleon Dr to Sundries
132 To Cash pd Coggeshall & Russells bill . . .50
pd Warren Dixson bill of cartage - - - .17 67
141 To ~~Bills Payable~~ for Dix Mumford
~ ~~Foot~~ his bill of plank due 29 Jany - - - - - - 248 82
143 " Jn° A Chapman bill sail making & Co dr 6 Mo. 26. 221 54
~ " Sam Howard's " lumber dr 5 Mo. 17. 1832 (Trial) 00 00
40 " Francis Taber & Son for their stock bill " 6 Mo 1. 1832 . . . 116 94
30 " Wm P Gunnell " his bill duck & Co dr 3 Mo 28. 14 14 25
67 " Coombs & Grinnell " their bill Store " 6 " 1832 459 01
144 " A & B Gibbs " " " Cordage " 4 15 " 918 30
95 " Butler & Allen " " " Do . . . " 6 3 " 237 47
38 " E Norton & Co " " " Baking " 5 26 " 177 17
132 " Cash paid P Howland 1 load Saw Dust 2 25
" " Do " Sam & Kings bill repairing Compasses 7 50
3.803 92

New Bedford 1 mo. 1832.

121	Bills Payable	D.to.	Sundries		
140	To U.S. Bank	for Am.t for Standish & Tho.s orders		192.00	
131 "	Interest, &c.	" "	of dis.t for Cash	8.00	200.00

Voted

Benjamin Mumford Dr to Bills Payable
For mine Note dated 7 Jany 30 days ...
for Am.t his bill against Ship Timoleon - - - 248 82

136	Ship Brockton	Dr. to	Sundries		
48	To Davis Chase	for his bill Casks. Man 5 mo 28. 1832.		316.07.	
30 "	Wm S. Grinnell	" " " Duck &c	" 4 " 2/5 "	120.60	
108 "	A Leonard	" " " Salt		12.89.	
47 "	Coombs & Grinnell	their " Sundries	" 3.18.1832	871.82	
132 "	Cash	for Hathy & Rotlocks bill		1.50.	
40 "	Francis Tabert & Son	for their block makers bill dat 5/15.		183.87.	
95 "	Butler & Allen	his Cordage " dat 5/15		58.07.	
132 "	Cash paid	P. Howland - for a load Saw Dust.		2.25	
48 "	Davis Chase	for his bill labour Hauling		199.19	
26 "	A.P. Willis	" " hose. bellows &c -		49.93	
132 "	Cash paid	Sam.l C King's bill repairing Compasses		7.50	
134 "	James Durfee Jr.	for his blacksmith bill 7/25 -		585.67	
132 "	Cash paid	B. Howlands bill Grapes		4.50	6,794 26

113	Sundry Acc.t	D.r to	Central Wharf.		
133	Sperm Stock my 1/4	for 3/4 wharfage bill to Jany 1. 1832			29 31
138	Ship Orozimbo	" 1/2 " " "	Sept 29		5 36
139 "	Timoleon 3 voyages	3/4 " " "	Nov 9 -		29 15
					63 72

145	Sundry Acc.t	D.r to Privilledge in	Central Wharf.		
133	Sperm Stock my 1/4	for my 1/4 of wharfage bill			9 77
138	Ship Orozimbo	" " 1/2 " her Do "			5 27
139	Ship Timoleon	3 Voyages " " 1/2 "	" Do "		9 71
137	Merchandise	" " 1/8 "	Sophias stores —		31
					25 06

137	Merchandise	D.r to	Central Wharf		
113	For wharfage of	Sophias Stores	. . .		2 13

133	Sperm Stock my 1/4	D.r to	Cash		
132	paid Porters	wharfage bill			1 —

132	Cash	D.r to	Sundries		
—	To am.t rec.d of	B. Howland	for 18 Wds Coal 9 —	9 —	
136	Brighton	. . .	. . .	4.50	
139	Timoleon			4.50	9 —

New Bedford 1mo 2 1832

108	A. Leonard	D.r to	Sperm Stock my 1/4	
133	For Am.t transferd from Canada works books			21 35
	A. Leonard	D.r		
132	Cash	D.r to	A Leonard	
108	For Am.t recivd but his a/c from him 1mo 11. 1832			120
108				
27	Sundry Accts	D.r to	Mr Hempton	
–	For this bill lumber	due	3mo 7th 1832	
136	Ship Brighton		7533	
139	Ship Pindleton		7740	152 73
132	Cash	D.r to	Timbeage in Central Wharf	
145	For Am.t Rec.d of W.R Rotch & Co. for my share			
–	Ship Josiah & Brig Elizabeth charter.g.s			13 31
28	Sundry Accts	D.r to	Dyre & Richmond	
139	Ship Pindleon. For their bill copper nails &c.		due	413 70
136	Ship Brighton " " "		"	553 34
				967 04
133	Sundry Accts	D.r to	Sperm Stock my 1/4	
	For B.C.R & Y.s a/c's note. as c.d at B.B.B 1/3			1356.72
140	B.B Bank for			1345 19
131	Interest a/c "			11 53
				1356 72
134	Ship Brighton	D.r to	Joseph Grinnell	
164	For Am.t his bill of Casks due 5mo 25			464 56
139	Ship Pindleon	D.r to	Sundries	
47	To Benj.n Beetle for his bill labour			19 69
39	" C. Thornton & Son medicine Chest			31 09
35	" Benj. Drew Caulkers bill			79 50
				130 28
116	Abm Barker & Co. D.r to		Sperm Stock my 1/4	
133	For transfer their a/c from Cd works Books			101 66
140	Bed Com.l Bank D.r to		Abm Barker & Co.	
116	For Am.t Rec.d of them & deposited			420 91
	Expence a/c D.r to.		Abram Barker & Co.	
116	For Am.t their bill 1831			5 75

New Bedford 1mo 1832

30	William P Grinnell D.r to Notes Payable		
142	For my note. on 6mo from d. 9/br 25 for Brighton's bill		1203--
"	" D.o D.o Oct 2 " Tinbleon's D.o		1414 25
			2617 25
111	Lydia Russell D.r to Cash		
132	Paid Isaac P Mott's bill setting grate . .		4--
78	Real Estate D.r to Acct. Sperm Stock my 1/4.		
133	For 1/4. joint note. given to Wm Rotch Jr. with Wm R Rotch & Co., for a lot of land for Oil Works		350 62
132	Sundry Acts D.r to Cash		
131	Ship Brighton		
	pr Negus & Devol for extra sawing pine wood	1.50	
139	Ship Timoleon		
	pr ditto — ditto — — —	1.50	
	pr Southward & Hyland bill of cartage	1.21	4.21
		2.71	
135	Sundry Acts D.r to Ship Timoleon		
67	Coombs & Sinnell		
	For 1bbl W. I. Rum		
	35 1/2 gals 7 1/2 out 28 net gals @ 75 c . .	21.--	
122	Expense Act		
	For 1bbl NE Rum		
	31 gals 11 out 20 net gals @ 30 c	6.--	27.--
139	Ship Timoleon D.r to Davis Chase -		
48	For his bill Cash Acct		4301 39
	24		
136	Brighton D.r to Sundries		
132	To Cash paid I Clapp's bill trucking		75
140	Acct. Com.r Bank D.r to Jos. Rotch		
70	For Am.t rec.d of Wm R Rotch & Co for his 4/c 1mo 19. 1832		400
"	" D.o " " D.o " " " " 1 " 24		1600-
			2000 -
136	Ship Brighton D.r to Sundries		
19	To Wilcox & Richmond. Carpenters bill	723.--	
21	" P. A. Bartlett 1bbl. mackrel . . .	7.--	
39	" E. Thornton & Son medicine Chest . . .	59.25	
92	" James Moores . pattern bill	34.80	
36	" Wm Russell Jr. painting bill	185.60	1009 65

New Bedford 1 Mo 24 1832

137	Sundry Accts	Dr to	Merchandize		
139	Ship Timoleon	for 9596 lbs	Copper @ 24½ ₵		2351 02
139	Ship Timoleon	Dr to	Sundries		
92	To James Moores	his labour	Aug 12 Mo 26	29 25	
"	" Do	" Canvas &c	Do	13.26	359 51
36	" Wm Russell Jr	Painters bill			184 40
76	" Taylor & Gifford	for Cider &c			37 92
143	" Wm C Taber	" Blanks			53
					584 36
134	Sundry Accts	Dr to	James Durfee Jr		
139	Ship Timoleon	For Amt his bill			967 53
135	Sperm Stock my Act	" "	" Agains Oil Works		1374
122	Essex & Co	"	my for boats bill		864
					3205 91
144	Dr Nelson	Dr to	Notes Payable		
141	For my note for	Brightons bill	at 6 mos from 11 Mo 12		805 00
139	Sundry Accts	Dr to	Ship Timoleon		
138	Ship Orozimbo	for 1130 lbs copper	@ 23 ₵		259 90
136	" Brighton	" ½ dis on copper sold Orozimbo			
—		remaining on hand	@ 25 ₵ ct is		13 99
					273 89
136	Ship Brighton	Dr to	Cash		
132	pd Gifford's trucking bill				25
		26			
122	Sundry Accts	Dr to	Cash		
126	Ship Brighton	pd J & J Chase's truckage bill			50
139	" Timoleon	" Do	Do "		3 25
					3 75
28	Dyre & Richmond	Dr to	Timoleon		
139	For 4073 lbs old copper	@ 18 ₵			733 14
144	Mr N B Gibbs	Dr to	Bills Payable		
141	For my Note at 6 Mos from 17 Nov 1831			256.38	
	Ditto	6 Mos fm 15 Dec 1831		918.80	
136	Brighton	Dr to	Sundries		
92	To Jon a Howland	for oars	Due 2 Mo 18 1832	47 32	
25	" Mark B Palmer	" tinware &c		12 03	59 35

New Bedford 1Mo. 1832.

139	Ship Timoleon	D.o to	Sundries			
92	To Son.a Howland for. Oars		3Mo 8. 1832 acct		33.84	
25	" Mark D. Palmer	"	his bill ten . . .		34.29	68 13
133	Strom Stock my ⅓	D.o to	James Durfee Jr			
134	For bal. his a/c Strom Candle Works books					14 73
	~~To Cash~~					
	~~1Mo 27 to Sam.l Bonney Surveying Lands~~					
139	Ship Timoleon Dr To Cash					
132	1Mo 27. To Sam.l Bonney Surveying bonds				1.46	
"	To D.o Paid trucking of Anchor . .				50	196
135	Ship Timoleon 2d voyage	D.o to	Davis Chase			
48	For his bill Coopering Cd					105 78
134	James Durfee Jr Dr To Sundry Acts					
157 139	To Ship Timoleon					
	For an old Anchor 1472 lbs		1½ ¢.		22.08	
152 134	To Ship Brighton					
	For an old anchor Stock 102 lbs		2 ¢.		2.04	24 12

139	Ship Timoleon	D.o to	Sundries			
132	To Cash paid B & Simmons bill wood				5.53	
10	" Latham Crosby	For Butter & Cash p.d out . . .			444 15	449 68
132	Cash	D.o to	Timoleon 2d voyage			
135	For Amt. rec.d of Wm Russell for old wood					15 00
102	To Whitman Swift & Co paid on a/c 1Mo 30					20 70
						35 70
129	Thomas Riddell	D.o to	Sundries			
133	To Strom Stock my ⅓	For bal. from Candle Books				118 74
131	" Int. a/c	For Attention on note.				10 36
						129 10
129	Sundry Acts	D.o to	Thomas Riddell			
50	Bills Recivable	For his note on 4Mos from 2Mo 1. 1832				517 85
132	Cash	" bal. a/c				3 75
						521 60
136	Ship Brighton	D.o to	~~Cash~~		J. A. Bartlett	
21	For Frt. of cordage to Ship in Stream					5 00
145	Cordage a/c	D.o to	Cash			
132	paid frt. to Sloop Pomona					9 90

New Bedford 2 Mo. 1832.

140	Sundry Accts.	Do. to	Bed Com. Bank.		
146	Mechanics Blink Stock	paid my 10 Shares			500 00
146	Mechanics Insurance Co.	" " "	Do		500 00
139	Ship Tamerlane	paid T & L. Howland drayage			3381
107	Gideon Russell's Estate.	pd Wm Robeck by order			
"	"	& W W Swain for burial lot			33475.
111	Lydia Russell	paid her bill at Dyer & Little's		20.49	
"	Do	" " " with Smith butcher		12.64	
"	Do	" " " " Penniman & Whiting		24.00	
"	Do	" " " " W Knights		34.20	
"	Do	" Warren Mayhew's bill		3.65	9498
139	Ship Tamerlane	" J. M West. building dry. works		12.50	
"	Do	" Dewe Sawing wood		13.91	
"	Do	" Wm Hammond joiners bill		33.51	
"	Do	" Jno P. West		54.25	
"	Do	" O. Dean for wood		19.64	
"	Do	" B. Wests bill bungs		7.11	
"	Do	" N. Stott's bill caulking		29.00	
"	Do	" Thos Jowett Cooper		4.50	
"	Do	" Isaac Gorham bill Jugs		3.96	
"	Do	" Howland & Britt meat		12.00	19238
142	Corp. Hall Richmond & Jose	paid their a/c			131 95.
126	Ship Brighton	paid Sawing wood.		12.09	
"	Do	" Benj Wests bill Bungs		3.40	
"	Do	" W. Shaw Carpenter		12.25	
"	Do	" Thos Jowett Cooper		12.75	
"	Do	" James Bailey Labourer		10. " "	
"	Do	" Nathan Tabers bill		12.50	
"	Do	" Howland & Britt. butchers		8.81	7380
132	Cash.	For checks to W M Thurston			280 " "
105	John P. West.	" Check for Brightons bill			58 13
133	Sperm Stock my 1/4	paid Jno P West bill		23.47	
"	Do	" E. Haskell's bill drayage		14.78	
"	Do	" Nathan Read		59.28	
"	Do	" Thos Jowett		60.89	
"	Do	" Jno Gilbert		76.94	
"	Do	" Robt Durfee		77.50	
"	Do	" for 34 bbls Oil		25.20	
"	Do	" Thos Jowett Coopering		1.25	
"	Do	" Hoxie's bill		11.21	
"	Do	" B. Cook's "		9.15	
"	Do	" Wm C. Tabers bill		82	2847
134	~~Do~~ James Durfee	" James Durfees Jr's bill		28.47	30599
					2,593 76

New Bedford 2m° 1832.

145	Cordage A/c	Dr to	Sloop Traveller		
23	for Qrs of Cordage from Boston				27 50
	Cash	Dr. to	Sperm Stock my/A		
Sold	rec'd pd. in full	Am° rec'd of	Sr° Atkins	Am° his bill on Opt Books	4520
140	Sundry Acc's	Dr to	Bed. Comm° Bank		
133	Sperm Stock my/A		paid to Mattfield's bill		2786
122	Expense A/c.		" Jn° L Wash. bill	1.38	
"	Do.		" Jeminan Whitting's bill	33.76	
"	Do		" Taylor Hilliard & bill oats	18.70	
"	Do		" Wm Knights bill	133.67	
"	Do		" Wm Eddy's do	24 85	
"	Do		" Isbon Gibson for Pigs	9.73	
"	Do		" Paul C. Ewer Shoe bill	44 10	
"	Do		" Bunnell & Tory	64.06	
"	Do		" Wm H Isbers bill	8.91	
"	Do		" James Durfee his bill	8 64	
"	"		" Warren Mattfield's do	50.11	397 91
	97 Seth Haskell	paid him bal. A/c			62 14
1m° 7	102 Walter Chapman & Son	pd them on A/c			150 --
" "	19 Wilcox & Richmond	" " " "		300.00	
" 9	" Do	" " " "		200.00	
" 13	" "	" " " "		800.00	
" 31	" "	" " " "		5000	1800 --
	113 Central Wharf	" bal. A/c			159 35
	36 Wm Russell Jr.	" him on A/c			200 --
	109 Fish Grinnell & Co.	for am° pd Wm Knight for their A. Grinnell			28
	" —				
	47 Benj Perth	pd his bill against Jm°.			1 69
	92 James Morris	" him bal. A/c			351 03
	143 Wm C. Taber	" " " "			24 48
	132 Cash	for my check to S F Haskell. for his check this day 5			24 09
	145 Seth Tallman.	Cr him			5 00
					3482 55
	139 Ship Timoleon Dr to Cash				
	102 2m° 6. pd I. Fearing's bill of trucking			2.25	
	19 To Wilcox & Richmond carpenters bill due 1/26.1831.			2111.15.	
	75 " Philip Cannon Caulkers bill			134.25.	
	90 " Swift & Ottinwell for wheel & Standards			35.75	2,283 40

New Bedford Dec. 1832

140	New Bed. Com'l Bank.	Dr. to	Sundries	
132	To Cash	for J. F. Hastall check bf. 1.24 int.	247.09	
131	" Interest a/c	" interest on above	1.24	248 33
141	Sundry Acct.	Dr. to	Notes Payable	
138	Ship Orozimbo	For my note to D. Mumford at 90 days from 1 Feby 1832 for his bill of Timber due 6 Feby		370 38
131	Interest a/c	For 90 days int.		5 55
				375 93
136	Ship Brighton	Dr. to Benj. Rodman		
52	For bill water	500 Bbls. @ 6¢		30 --
52	Sundry Acts.	Dr. to Benj. Rodman		
139	Ship Timoleon	For 500 Bbls. water @ 6¢		30 00
48	Davis Chase	" 100 " " "

East Bedford 2m° 1832

136	Sundry A/c	D° to	Ship Brighton	
139	Ship Timoleon	For wharfage of Tim°	Brighton	11 90
43	Rotches Wharf	" "	Entered twice	31 26
				43 16
43	Sundry A/c	D° to	Rotch's Wharf	
133	Sperm Stock my/t	For wharfage of oil Candles		32 93
147	Sundry A/c	D° to	Charles Grinnell	
111	Lydia Russell	For his bill Coal		39 00
122	Expense A/c	" "	39.00	
	D°	" " Bal	10.30	49 30
136	Ship Brighton	Store A/c		10 00
132	Cash	For D° of Flour		6 30
				104 60
147	Charles Grinnell	D° to	Sundry A/c	
133	To Sperm Stock	my/t for bal from Candle works books		32 00
140	" B.C. Bank	For check for bal his A/c		72 60
				104 60
43	Rotch's Wharf	D° to	B.C. Bank	
140	For bal of A/c paid	2m° 1832		76 16
30	Notes Receivable	D° to	Sundry A/cs	
137	To Merchandise	For Molasses sold	B Rodman	
		1249 ℔. & Expenses thereon		389 82
132	" Interest A/c	For extension of time		8 18
				398 00
136	Ship Brighton	D° to	Merchandise	
137	For 80 Oil Casks			314 11
30	10m° P. Grinnell	D° to	Notes payable	
141	For my note on 6 mos	From 12m° 29 1831.		
		For A/c of Copper For Orojimbo (not yet received)		2000 00
	Ship Timoleon	D° to	Bills Payable	
141	For My acceptance Ephraim B Harts			
	order to Jn° Cummings at 6 months			
	from 6 Dec 1831 for his outfits			107 44
140	Bedford Com'l Bank	D° to		
22		Elkanah Tallman		
	2m° 10. Rec of him on a/c Ship Timoleons			
	outfits & deposited in B C Bank			750 "

Void on Folio

New Bedford 2mo 1832

137 Sundry Accounts Dr to Merchandise
132 Ship Brighton

For 12 hhds molasses	1029 G.	@ 29½ ¢	303 55
" 7 BBls Tar		@ 2 ¢	14 00
" 100 BBls Flour	"	5 3/8 —	537 50
" 55 " pork	"	11¼	618 75
" 2 Tierces rice	1339 lb	@ 3 3/8 —	48 54
" 2 Bags Coffee	300 lb	" 13 ¢	39 "
" Expenses on above Articles		—	9 47
			1638 81

139 Ship Timoleon

For 31 Bags Coffee	450 lb	@ 13 ¢	58.50	
" 100 BBls Flour		" 5 3/8	537.50	
" 12 Hhds molasses	1263 G.	" 29½ ¢	372.58	
" 2 Tierces rice	1416 lb	" 3 3/8	51.33	
" 55 bbls pork & Expenses		" 11¼	646.48	
" Expenses frt &c	—	— —	70.73	
" 9 BBls Tar		@ 2 ¢	18 00	1755 12
143 Cathaway & Kollock For 5 bbls tar @ 2 ¢				10
137 Ins Co For 12 bbls tar @ 2 & 21 Bags Coffee @ 39				
remaining on hand				63 "
				3.486 93

137 Merchandise Dr to Ship Brighton
136 For Freights of Goods from Ny. 9883.

137 Sundry A/c Dr to Merchandise
136 Ship Brighton For 10 bbls tar (Stores) @ 2 ¢ 20 00
139 " Timoleon " 10 " " " " 20 " "
40 " "

137 Sundry A/c Dr to Chabod Clapp
133 Geom Stock my ¼ For bal from Candle works books 197 47
111 Lydia Russell " her proportion of his bill 7 8
Expenses A/c " my private bill 10 88
209 10

140 Bedford Com Bank Dr
10 Latham Crocker
2mo 13. Rec of him on Ac Ship Timoleons outfits & deposited in BC Bank 300 "
133 To Geom Stock my ¼ For ~~Ship~~ CR Rose note paid in 7th 914 " "

134 Sam C Bunting Dr to Bills Payable
void For draft on me at 3 mos from 8mo 20. 1831 for 2222.97 void
" Do " " " 20 days " 10. 14 " " 1952.85 ~~4.175 82~~

New Bedford 2nd Mo. 1832

132	Sperm Stock my 1/4	Dr to	Cash.	
132	For the following bills paid by me & not before			
	entered on my Books			
	Postage bill			10 54
	Capt Wm Gr for Bbls			16 50
	Paid for Wood			17 89
	" " Bbls			5 60
	" " Dr			1 88
	" Brownells bill			2 25
	" Trucking			17
				48 83
133	Sundry a/cs	Dr to	Sperm Stock my 1/4	
122	Effner a/c	For Amt Jno Davis a/c against me		
		Cancelled from drafts on him	4 98	
	Dr	For oil from Works	1755	2253
132	Cash	recvd for oil of A Spooner & Capt Randall	68 48	
	Dr	" " " " Capt Terry	37 00	
	Dr	" " " " J. Atkins & Tillinghast	48 95	174 43
	Notes payable	void		
149	Bills Receivable	For C.R. Rose's note		
		taken by me		381 37
122	Effner a/c	For Oil		18 85
109	Fish Grinnell & Co	For 1/4 Sales 12 casks oil dec 24 1832		39 7 09
65	Thomas Whitridge	" " " 15 " " " ~~1/8~~ 5/8		536 51
				1,530 78
148	E Hathaway & Co	Dr to Sperm Stock my 1/4		
133	For 1/4 Sales 33 casks Sperm oil dec 5 Mo 27. 1832			637 15
134	Sundries	Dr to	Sam'l C Bunting	
117	Sales No 2.	For bal transferred to his a/c dec	11/30. 1831	222 97
"	Dr " 3	" " " " " " " "	9/11 "	461 21
117	Dr " 4.	" Dr " " " " " "	6/25 "	297 22
126	" " 5	" " " " " " "	10/2 "	1269 79
130	" " 7	" " " " " " "	12/5 "	268 01
"	" " 6	" " " " " " "	1/16 1832	475 05
				4.934 25
133	Sperm Stock my 1/4.	Dr to	Wm Coffin	
35	For bal his a/c transferred to Candle Works Books			440 50
133	Sperm Stock my 1/4.	Dr to	Bed. Com'l Bank	
140	For Am't paid Wm Coffin on Ye Candle Sales			1020 00

New Bedford 2nd Mo. 1832

C140	Bedford Com. Bank D.o to Sperm Stock my 1/4			
134	To Amo rect of A 16 Nye on yo 4 deposited			220 40
C130	Sales No 6 D.o to Sales No 8			
C113	For 4 bbls Starch Ashton Sales 6 t. rect ven da in yo Sales			41 52
	Sales No 4 D.o to Sam. C. Bunting			
117	To Error in Sales — of 13.50 omitted			13 50
C111	Sunday Acs D.r to Lydia Russell			
C147	William Howe			
	For rent of Stow occupied by him one year from 1mo 1. 1831 to 1mo 1. 1832		35. 85	
C25	Mark B Palmer			
	For ground rent of his Shop one Year from 2mo 1. 1831 to 2mo 1. 1832		45. "	
C140	Bedford Com. Bank			
	Rec.d of Alex. Gibbs for ground rent of his Stow one year from 9mo 18. 1830. to 9mo 18. 1831 deposited 2mo 16		80. "	330 85
	Rec.d of Enoch Horton for ground rent of his Bake House one year from 2mo 1. 1831. to 2mo 1. 1832		70. "	
	deposited 2mo 17			
C131	Pr.t a/c D.o to Sperm Stock my 1/4			
133	For bal against me on C.W Books			40 93
C133	Sundry Acs D.o to Sperm Stock my 1/4			
	For bal Sol Otis a/c + Amo rec.d for Oil			14 00
C132	Cash for		11.00	
C132	Expens a/c paid Sol Otis for 1 bbl Apply		3	14 00
C136	Ship Brighton D.r to Cash			
C132	2mo 17. p.d Pardon Brightman for an of cap.n		4. "	
C155	Sundry Acs D.r to Elephant Oil Acct			
C150	Silas S. Kempton			
	2mo 3. For 3 bbls E. Oil 80 nt gals @ 66 cts		53. "	
C95	Butler & Allen			
	1mo 4 1 bbl d.o 27 nt gals @ 65 cts		17.55	69 55

New Bedford February 1832

C/151	Davis Chase D^r To Billy Payable		
C/141	For my Note dated 20 Feby at 4 months on Act of Casks for Brighton & Timoleon		600 "
C/132	Cash D^r To Lydia Russell		
C/111	2mo 21. Rec^d of Spoon Babcock for ground rent of his Shop one year from 2mo 11. 1831 to 2mo 11. 1832		55 "
C/111	Lydia Russell D^r To Cash		
C/132	2mo 21. p^d Spoon Babcocks bill of paints		1 18
C/132	Cash D^r To Sperm^a Stock my Fourth		
C/133	2mo 21. Rec^d of David Coffin on^t his Act		12 72
C/132	Sundry Acts D^r To Cash		
C/139	Ship Timoleon		
	2mo 21. p^d D Coffin wharfage of plank	1.55	
C/138	Ship Orozimbo		
	p^d ditto ditto	1.55	3 10
C/150	Ship Oneida Jn^o Grinnell Agent D^r To		
C/136	Ship Brighton		
	For a pair of brass gangway standards		6 "
C/140	Bedford Com^l Bank D^r To Cash		
C/132	2mo 21 - deposited		65 "
	" 22 deposited		60 "
C/116	John Wardel D^r To Expense Act		
C/122	For a Sow sold him last Summer	6. "	
	For a Cow sold him last Fall	16. "	22 "
C/116	Sundry Acts D^r To John Wardel		
C/139	Ship Timoleon		
	For 8 tons ballast @ 50 cts	4. "	
C/122	Expense Act		
	For his bill of sundry labour in 1831	14. 30	
C/132	Cash Act		
	Rec^d of him balance of Act 2mo 23	3. 70	22 "
C/133	Sperm^a Stock my Fourth D^r To E Hathaway & Co		
C/148	For a Cask of potash rec^d Nov. 1831		67 02
	For error in the gauge of a cask of Oil		4 75

New Bedford February 1832

C/148 C/131	E Hathaway & Co Dr To Interest Act For balance of Interest due me as per their act dated Jany 1. 1832		38 20
C/148 C/148	E. Hathaway & Co Old Act Dr To their New Act For balance due them Jany 1. 1832		3073 11
C/122 C/67	Expense Act Dr To Coombs & Grinnell For their bill of Family Stores		26 24
C/149	Bills Receivable Dr To Sundry Acts For Taylor & Giffords Note dated 24 Feby. at 60 days for $1000."		
C/131	To Interest Act For discount on T & Gs note for 60 ds	20."	
C/140	To Bedford Com'l Bank For Check to Taylor & Gifford	980."	1000"
C/140 2mo 24 C/132	Bedford Com'l Bank Dr To Cash Deposited Davis Chase check		200"
C/133 C/132	Sundry Acts Dr To Sperm Stock my Fourth Cash Act Rec'd of A & S Spooner for Oil	22."	
	Oil charged to workmen at Oil works	2.40	
void see pa 286	Rec'd of David Coffin Ant his Act		
	Rec'd of R & S Smith for Oil	59.90	8434
C/122	Expense Act For Oil for family		5"
C/148	Elisha Hathaway & Co For Net proceeds 93 Casks Sperm Oil due 23 Apr 1832		547 98
C/152	Ship Brighton For Casks Oil &c	56.21	
C/139	Ship Timoleon For do	20.50	
C/111	Lydia Russell For Ant her Act for Oil	24.80	101 51
			738 79

New Bedford February 1832

f/33 Sperm Stock my Fourth D^r To Sundry Acs
f/32 To Cash
pd Coffin bill of Bungs . . . 8.81
f/54 To Commission Act
For my services Manufacturing Stock
No 11. 589¼ bbls of Oil @ 3½ . . 2062.37
f/98 To W R Rotch & C°
For this Amt due them in settlement
of Candle works books 2mo 1832 . . 6486.49
f/133 To New Act
For balance transfer . . . 2443.23 11.000 90
11 0 0 90

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f/38 Enoch Horton D^r To Bills Payable
f/141 For my note dated 27th Feby at 4 months
for Amt his bill against Ships Brighton
& Timoleon 3663 4

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f/149 Bills Receivable D^r To
f/98 W R Rotch & C°
For their draft on Fish Grinnell & C°
dated 27 Feby at 30 days . . . . 1000 "

2mo 27 f/132 Sundry Acs D^r To Cash
f/127 Ship Braganza
pd Rob^t Gibbs bill of 2 hampers bottles &c 1.35
f/139 Ship Timoleon
pd do pt of 2 Anchors fm N York . . 4.16
f/122 Expense Act
pd do pt of sundries 1.45 6 96

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f/140 Bedford Com^l Bank D^r To Bills Receivable
f/149 For W R Rotch & Co^s draft on F G & C°
dated 27 Feby at 30 days disc^d for $1000
less 3 days discount . . 5.50 994.50
f/131 Interest Act
For 33 days Int^t on the above . . 5.50 1000 "

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void Ship Timoleon D^r To Cash
see pa 280 pd Swift & Ottiwell for a Steering
wheel . . . 15.75

New Bedford February 1832

	C/40	Sundry Acts D'r Bedford Com'l Bank			
	C/52	Ship Brighton			
2mo 1		p'd H P Willis bill for Hose & bellows			49 "
	C/32	Cash Act			
" 2		Chk to Taylor & Gifford. Lent		400. "	
" 4		Thos Jones on a/c ways at Oil works		50. "	
" "		Nathan Reed do		25. "	475 "
	C/39	Ship Timoleon			
" 6		p'd Geo. Clarks Calkers bill			31 "
	C/19	Willcox & Richmond			
" 9		Chk on act			300 "
	C/41	Bills Payable			
" "		p'd Note to B. Mumford			248 82
	C/75	Philip Cannon			
" 10		Chk for balance of act			215 50
	C/35	Benjamin Drew			
" 11		Chk for balance of act			39 50
	C/49	Bills Recievable			
" "		Chk to J. J Haskell for his Note endorsed by Wm C Haskell dated 2mo 9. at 4 Months for $500. less discount 4 per ct $20.			480 "
	C/31	Interest Act			
" 13		Chk to Stephen Tabor for interest on my Note for $1700. 1 year			102 "
	C/37	Ichabod Clapp			
" "		Chk for balance of act			209 10
void		Cash Act			
" 16	void	Chk to Swift & Ottiwell for bill agt Ship Timoleon for steering wheel &c			
	C/90	Swift & Ottiwell			
" 16		Chk in full			35 75
	C/32	Cash Act			
" 21		Chk to Davis & Chase Lent		200. "	
" 22		do to Nathan Reed		20. "	
" 24		do to Peleg Crocker		30. "	250 "
	C/22	Expense Act			
" 22		Chk to Albert Dexter for wages in full			26 "
	C/32	Cash Act			
" 27		Chk to Baker & Goddard for Sam'l Hawes Note. taken up by me			700 "
					3161 67

New Bedford February 1832

C/49 Bills Receivable D^r To Interest Act
C/31 For 4 per ct discount on I F Haskells
note for $500 — — — — — 20 "

C/40 Bedford Com^l Bank D^r To Sundry Acts
C/49 To Bills Receivable
For B. Rodmans note — — 398. "
C/32 To Cash
For Amt deposited by Sam^l W Hawes 700. "
C/32 To Cash
For Amt deposited per Taylor Kifford
for Money loaned them — — 400. "
For Amt supposed to be deposited
by S. W Hawes — — 200 1698 "

C/40 Sundry Acts D^r To Bedford Com^l Bank
C/111 Lydia Ruddell
2mo 27 Chuk p^d her on Act 50. "
C/32 Cash Act
For Sam^l W Hawes check drawn by
him 2mo 13 200 250 "
C/140 New Act
For balance 2mo 29 — — 485.40 735 40

C/39 Elisha Thornton Jun D^r To Sundry Acts
C/33 To Sperm^a Stock in my South
For bal. of Act on Candle works books 22.19
C/134 To Sam^l C Bunting
For 1 Bbl Castor Oil 30 3/4 gals @ $1 30.75
C/140 To Bedford Com^l Bank
chuk for balance 3mo 3 — — 77.37 130 31

C/32 Expense Act D^r To E. Thornton & Son
C/39 For bill of Mdz. for family to 1mo 1. 1832 39 97

C/39 Ship Timoleon D^r To Commission Act
C/53 For my Com^n on $24.454.28 2 1/2 per Outfits — — 611 35

C/47 Sundry Acts D^r To William White Jun^r & Co^
C/133 Sperm^a Stock in my South
For bal of Act on Candle works books 177.50
C/132 Cash
Rec 3mo 3 balance of Act — — 5.27 182 77

New Bedford March 1832

139	Sundry Acts D^r^ To Ship Timoleon					
	To balance of his Act by the following					
	Owners dr		bal. 23932.89			
98	W^m^ R Rotch & C^o^	5/16 ths	bal.	7479.03		
14	William Hathaway	2/16	do	2991.61		
22	Elkanah Tallman	2/16	do	2991.61		
10	Latham Cross	2/16	do	2991.61		
42	Stephen Taber	2/16	do	2991.61		
27	Manasseh Kempton	1/16	do	1495.81		
6	Ship Timoleon my 1/8	2/16	do	2991.61	23932	89
152	Ship Brighton D^r^ to Commission Act					
53	To my Com^n^ on $24068.62 @ 2½ p^r^ C^t^				601	71
152	Sundry Acts D^r^ To Ship Brighton					
	To balance of his Act by the following					
	Owners dr		bal. $23337.08			
154	Cornelius Grinnell	2/16^ths^	bal.	2917.13		
64	Joseph Grinnell	2/16	do	2917.13		
153	Henry Grinnell	2/16	do	2917.14		
98	W^m^ R Rotch & C^o^	2/16	do	2917.14		
70	Joseph Rotch	2/16	do	2917.14		
99	Benjamin Cummings	2/16	do	2917.13		
119	Ship Brighton my 3/16	3/16	do	4375.70		
130	Samuel W Hawes	1/16	do	1458.57	23337	08
132	Cash D^r^ To Sperm Stock my South					
3 mo^s^ 133	Rec^d^ of Jos Ricketson ant his Act				12	08
133	Sperm Stock my South D^r^ To Cash					
"	p^r^ J & G Howlands bill of wharfage			2.93		
132	Expense Act					
132	p^r^ do wharfage of wood			1.65	4	58
140	Bedford Com^l^ Bank D^r^ To Sundry Acts					
40	To Robinson Weeden & C^o^					
	For my draft on them dated 5 March at 60 ds					
	favr W^m^ R Rotch & C^o^ deposited			1000. "		
149	To Bills Receivable					
	For Coggeshall Richmond & Vose Note					
	p^d^ at Bank 3 March			381.37	1381	37

New Bedford March 1832

	.140	Sundry Acts Dr to Bedford Com.l Bank		
	.131	Interest Act		
3mo 5		Check to W.R.R & Co for 63 d Interest on Draft on R Wrieden & Co for $1000	10.50	
	.146	Mechanics Bank Stock		
"	"	Check for second installment	500. "	
	.146	Mechanics Insurance Stock		
"	"	Check for second installment	500. "	
	.19	Willcox & Richmond		
"	5	Check to them on Act	200. "	
	.92	Jonathan Howland		
"	2	Check for Ant Ship Brightons bill	47.32	1257 82

	.149	Bills Receivable Dr to Sundry Acts		
		For I. F Haskells note dated 1st March @ 90 days for $300. discounted @ 3 per Ct		
	.140	To Bedford Com.l Bank		
		Check to I F Haskell for his note	291. "	
	.131	To Interest Act		
		For discount on I. F Haskells note	9. "	300 "

.40		Robinson Wrieden & Co Dr to Sundry accounts		
.98		William R. Rotch & Co		
		For am.t $ Ct them 12m.o 30. 1830 by D. Anthony ...	23.92	
.155		Sales of Elephant Oil		
		For 1/4 proceeds Sales of 2 Casks E. Oil being part of Invoice of 9 Casks due 5m.o 4. 1832	7.65	
.131		Interest Account		
		For bal of Interest do	15	31 72

		Sundry Accounts Dr to Robinson Wrieden & Co		
.100		Outstanding Debts		
		For 1/4 am.t due from H. Tibbetts & Co ...	$ 80.16	
		" 1/4 " " E. J. Mallets Notes ..	102.42	182.58
.40		New Account		
.40		For balance due me 5m.o 20. 1832	1832.20	2034 78

.98		William R. Rotch & Co Dr to Sales Elephant Oil		
.155		For 1/4 Nt proceeds Sales of 2 Casks E. Oil, part of Invoice 9 Casks, made by R. Wrieden & Co due 5m.o 4. 1832 placed to their Cr		22.94

New Bedford . March 1832

. 135 Cargo Ship Timoleon — Dr. to Sundry Accounts
For the bal Ce acco to the Co. of Own Ship. 28987.91

. 107 Gilbert Russells Estate
For 4/16 Ce balance . . due 9th Mo 20. 1831. . . . 7246.98

. 27 . Manasseh Kempton
For 1/16 . . . . Do. . " 1811.74

. 98 W. R. Rotch & Co
For 3/16 . . . . Do . . . " 5435.23

. 14 William Rathaway
For 2/16 . . . . Do . . . " 3623.49

. 10 Latham Clows
For 2/16 . . . . Do . . . " 3623.49

. 22 Ebenezer Fallmans
For 2/16 . . . . Do . . . " 3623.49

. 6 Ship Timoleon my 2/16
For 2/16 . . . . Do . . . " 3623.49 28987 91

. 133 Sperm Stock my 4 — Dr. to Ship Timoleon my 8
. 6 For 1036 Gals. Sperm Oil del. me as owner
turned into the Works & charged the Ship
my 8 instead of Stock as 9th Mo 20 31 @ 75¢ 777.-

. 120 Elephant Oil acco in Co with W. R. Rotch & Co & others
Dr. to Sundry Accounts
For 48999 Gallons Elephant oil from Cargo of
d. Timoleon. belonging as follows. the pro-
ceeds when realized to be divided in propor-
tion to the quantity each turned in . @ 40¢ 19599 60

. 98 W. R. Rotch & Co
For 10419 gals being 3/16 Cargo
9 1/4 " purchased of Crew
19583 Gallons . . . . 26716 Gall @ 40¢ 7833.20

. 111 Lydia Russell
For 4630 Gallons . . . . . @ 40¢ 1852.-

. 156 Eben Clark
For 5590 Gallons . . . . . @ 40¢ 2236.-

. 123 Joseph R. Anthony
For 1543 Gallons . . . . . @ 40¢ . . . 617.20

. 6 Ship Timoleon my 8
For 6946 Gallons . . . . . @ 40¢ 2778.40

. 120 Elephant Oil purchased of Crew
For 9164 gallons . . . . . @ 40¢ 3665.60

. 124 My Proportion of Estate of G. Russell
For 1543 gallons . . . . . @ 40¢ 617.20 19599 60

New Bedford . March 1832.

.156	Sundry Accounts Dr. to Eben Clark			
	For this amt. to his Ct. in Whalemen Ledger page 50 for Slops sold the Crew for their own acct. and charged the Crew on Ledger book		157	70
.156	Eben Clark Dr. to Robert Clark			
WL .57	For amt. chd his Son for fitting, discharging, & cleaning Ship & Slops transferred		35	95
.98	Sundry Accounts Dr. to W. R. Rotch & Co.			
.51	Whale Bone Acco			
	For ⅛ of 1099 lb Whale bone of S. Sophias cargo for my a/c 5m° 26. 1831	228.96		
.6	Ship Sophia Dr. my ⅛			
	For ⅛ bal her disbursements to Amsterdam	$81.64		
	" ⅛ " her acct	12.91	94	55
.103	Ship India			
	For repairs of Chronometer pd by F. Gruninel & amt chd by me to the Sophia by mistake		7	50
.210	Interest Account			
	For 1 years Int. on $3500 to W. Rotch Jr. pd by them 7m° 7		210	—
.132	Expense Account			
	For 1 Box Sugar 408 lb @ 8¢	$32.64		
	" ½ M. Cigars from Capt Lumbert	4.25	36	89
.61	Brigt. Argus Dr. my ⅛			
	For ⅛ bal her a/c to 12m° 31	$52.49		
	" ⅛ do of omissions in Work	32.13	84	62
.95	Butler & Allen			
	For bill of Sugar transferred due 7/30	201.47	863	99
.98	W. R. Rotch & Co° Dr. to Sundry Accounts			
.6	Ship Sophia Dr. ⅛			
	For ⅛ bal. her Cargo taken by them	$1113.44		
	" ⅛ Comn. chd her a/c	28.87		
	" ⅛ proceeds loss of Ship	1733.31	2875	62
.51	Whale Bone Acco			
	For ⅛ proceeds Sales of 2d Bone		279	32
.70	Joseph Rotch			
	For amt they placed to my Credit 2m° 20. 32		500	—
.99	~~Williams~~ Cummings Benjamin			
	For amt transferred 2m° 28. 1832 by W.m.		1076	83
			4731	77

New Bedford March 1832

. 109 Sundry accounts Dr to Fish Gunnell & Co

. 122 Expense acc.

For a parlor Grate	43.28	
" 2 Half Boxes Cigars	8.50	
" pd H. Gunnell $60. M. H.G. $45.	105.—	
" 1 box Raisins	2.50	
" pd Capt Crockers bill clothing	33.91	
" pd for looking Glasses	150.—	
" articles from Ship Brighton	11.22	
" Cash $20 Tickets $16.	36.—	
" 1 Cask Lisbon Wine	28.97	
" postages	1.60	
" Bill of Chairs	192.75	613.73

Bills Payable.

For my draft dated 7mo 11 favr W. R. Rotch & Co	4200	
wrong Cr Bills Payable. Fo. 245.		

. 153 Stock in Steam Boat Boston.

For my dft 9/22 favr N. Comstock		500.—

. 78 Real Estate.

For a Lot of Land purchased of M. H.G.		3225.—

. 157 Ship Timoleon

For repairs of Chronometer pd 12/31. 1831.		14.50

. 109 New acct

For following charges to be Crme in New Acc

" Chronometer ch Cr by mistake 9.28.	300.—		
3/8 error in remittance from H. Payson & Co 750.			
" My expenses omitted Cr my a/c	25.37		
" proceeds Lot of Whale Bone	67.97		
" 1/4 Nt Sales 12 casks L. Oil	397.09	1540.43	10093.66

. 109 Fish Gunnell & Co. Dr to Sundry accounts.

. 99 Benjamin Cummings

For his proportion of $1939 being 3/8 bal		
of P Brighton a/c his 1/8 of the whole gives 1/3		
this amount. 12mo 31. 31.		646.33

. 120 Samuel M. Hawes

For his proportion do		323.17

. 119 Ships Brighton My 3/8

" For do		969.50

. 131 Interest acc

For balance of Interest		122.14

. 152 Ships Brighton.

For over charge in her a/c		1.73	2062.87

New Bedford March 1832.

.109	Fish Gunnell & Co. Dr. to New account.			
.109	For balance due them 12 mo. 31. p.r acco. current . . .			9921.84
.135	Sundry accounts Dr. to Ship Juniodeons 3d Voyage.			
	For am.t bills of Slops against the crew also for Medicine chest, fitting Ship discharging & ch.d them p their Several acc.t in Whalemens ledger.			
	Joshua Bunker . . . For am.t charged him .		22.35	
	David B. Delano . . . . . do		27.25	
	John Stackpole . . . . . do		43..	
	Asa Hoxie . . . . . do		29.75	
	Otis Davis . . . . . do		52.48	
	Isiah F. Tye . . . . . do		34.75	
	David G Peckham . . . . . do		57..	
	Wm F. Fuller . . . . . do		34.25	
	Abel.h Smothers . . . . . do		37.25	
	Theodore French . . . . . do		299.80	
	John Foxboro . . . . . do		30..	
	Samuel Cobb . . . . . do		170.70	
	Levi Bray . . . . . do		47.50	
	Thos Johnson . . . . . do		181.94	
	Robert Clark . . . . . do		35.25	
	Elkanah Hathaway . . . . do		30.75	
	John Thompson . . . . . do		167.49	
	John Bull . . . . . do		156.99	
	Jedediah Lanied . . . . . do		176.99	
	John Reeves . . . . . do		173.59	
	Hawey Kimball . . . . . do		173.62	
	Jacob Isham . . . . . do		158.44	2131.14
3 mo. 12. 114	Sundry account Dr. to Bills Receivable.			
	For Taylor & Giffords Note discounted			1000....
.140	Bedford Com.l Bank.			
	For am.t deposited 3 mo 12		992.33	
.131	Interest account.			
	For disc.t on 12 Note		7.67	1000..
.70	Joseph Roth Dr. to Ship Wm. Elisa			
.110	For am.t her acc.t transferred			
	due 11 Mo. 1. 1831			143 23

New Bedford March 1832.

.151 Davis Chase Dr To Bills Payable
.141 For my Note dated 19 March at 90 days . . . 1200 "

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3 mo 20. .115 Sundry Acts Dr To Oliver Crocker
.111 Lydia Russell
For Amt her bill from July 1831 to July 1832 65.84
.152 Ship Brighton
For 2/2 bag. ola salt . . . " 75
.133 Sperm Stock my fourth
For 287/4 lbs Canal paper 9p . . 35.91
.122 Expense Act
For 3 bbls flour 23. " 125 50

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3 mo 20. .115 Oliver Crocker Dr To Sundry Acts
.111 To Lydia Russell
For ground rent of his Store 1 year
from 3 mo 15, 1831 to 3 mo 15, 1832 . . . 72. "
.140 To Bedford Com'l Bank
For check for balance of Int . . 53.50 125 50

.133 Sperm Stock My 4 Dr to Joseph Rotch
.70 For am't transferred 3 mo 24. . . . . 34 16

.133 Sperm Stock my fourth Dr To Cash
3 mo 20. .132 p[er] Jos Howland for 11 bbls 70 s . . . 7 77

" .70 Sundry Accounts Dr to Joseph Rotch
.122 Expense Account
For rent of Counting Room . . . . . 28. -
.131 Interest Account
For balance of Interest to 3 mo 24 . . . . 19.31
.98 N. R. Rotch & Co
For balance transferred 3 mo 24 1832 . . . 492.40 539 71

.148 E Hathaway & Co Dr To Sperm Stock my fourth
.133 For 1/4th of 2190.23 net proceeds 31 Casks White
Oil due 27 June 547 56

" 22. 132 Cash Dr To Ship Timoleon
.157 Rec of Mark B Palmer for an old stove . . 2 "

New Bedford March 1832

3mo 22.	116	Sundry Acts Dr To Abm Barker & Co		
	133	Sperm Stock my Fourth		
		For amt this bill of Wood & Iron hoops	38.78	
	157	Ship Timoleon		
		For amt this bill of Tea	134.75	16353
	116	Abm Barker & Co Dr To Sundry Acts		
	133	To Sperm Stock my Fourth		
		For amt transferred from bill wharf books	159.99	
	132	To Cash		
		pr their balance 3mo 22	3.54	16353
	132	Sundry Acts Dr To Cash		
	157	Ship Timoleon		
		pr Dan'l Tinkhams bill of trucking	2.34	
	152	Ship Brighton		
		pr do do	2.11	445
	151	Davis Chase Dr to		
	27	Menasseh Kempton		
		For amt his order to M Kempton pr		
		due 3 March 1832		210 "
	93	Daniel Howland Junr Dr to		
	40	Robinson Wesden & Co		
		For my draft dated 26 March at sight		
		pay Dan'l Howland on R Wesden & Co		141 71
	35	William Coffin Dr to W. R. Rotch & Co.		
	98	3/27. For amt their account transferred		29.88
	99	Sundry Acts Dr To Benjamin Cummings		
	131	Interest Act		
		For balance of Interest due him cal-		
		culated to 3mo 24	26.50	
	99	New Account		
		For balance due me 3mo 24. 1832	230.18	25668
	138	Ship Orozimbo Dr. to Cash.		
3mo 28.	132	For amt paid for labor in the Store		1.75
	95	Butler & Allen Dr To Sperm Stock my Fourth		
	133	For bal. their Act transfered		149 12

New Bedford March 1832.

	133	Sundry Accounts Dr. to Sperm Stock my Fourth		
3mo 28	132	cash Rec'd of Henry Taber am't his account	24.50	
	140	Bedford Com'l Bank.		
		For am't rec'd of S. H. Bartlett on a/c		
		his note for $2748.37 due the 27th	1264.12	1288 62
	140	Sundry Acts Dr to Bedford Com'l Bank		
	158	Cash Acct		
3mo 7		chek W J R	50. "	
" 20		do do	20. "	
" 27		do do	30. "	100. "
	121	Bills Payable		
" 12		p.r Note to Davis Chase		1000 "
	19	Willcox & Richmond		
" 21		chek on account		300 "
	92	James Moores		
" 23		chek on act		100.
	133	Sperm Stock my Fourth		
" 27		chek to Chs W Morgan for candle paper		259 19
	35	William Coffin		
" "		chek on act Candle boxes		100 "
				1859 19
	133	Sperm.a Stock Dr To Sundry Acts		
	158	To Cash Acct		
		p.r Peleg Crocker Sundry items due 2mo 1	50. "	
		p.r Nathan Reed do	48.30	98 30
	140	To Bedford Com'l Bank		
" 20		chek to Peleg Crocker	50. "	
" "		do to Nathan Reed	80.07	130 07
				228 37
	98	Sundry Accounts Dr. to N. R. Rotch & Co.		
	46	Brig.t La Plata my 6		
		For 6 m.o her cargo & disbursements due 2m.o 15	2190.07	
	53	Commission Account		
		For returns Com.s made them. Charged		
		on their proportion of follow.g acc.s		
		on Cargo Ship Timoleon then 3/6 $		
		on their 5th Outfit S. Timoleon	191.05	
		on " 1/8 do Brighton	75.21	266.26 2456 33
	98	N. R. Rotch & Co. Dr. to Brig La Plata my 6		
	46	For 5/6 bal her 2d voyage to Rio Grande		
		& Havanna.h due 2m.o 15. 1832		2140 21

New Bedford. March 1832

135	S. Mails Dr. to Sundry Accounts		
	For a lot of Seal Skins Sold them in Nov. last as p bill rendered		296 73
156	Eben Clark		
	For Charles Laings proportion of 1C Skins which Capt C. is to acc° with them for dun 4/4	208. 80	
135	Ship Timoleon Old acc°		
	For proportion of Skins belonging to the Ship	87.93	296 73
135	Sundry Accounts Dr. to S. Mails		
149	Bills Receivable		
	For his note dated March 1. endorsed by W. H. Foster at 90 ds	150.–	
158	Cash Account		
	For cash rec[d] 3m° 27. on acc°	94.–	
159	Expense Account		
	For his bill sundries, and half expense of dressing some Skins not del[d] Gen[l]	22.58	
123	Joseph R. Anthony		
	For his bill ... do ... and ½ same expend	30.15	296 73
53	Commission Account Dr. to S. Timoleons Old a/c		
135	For Commissions ch[d] the own[s] returned		758
95	Butler & Allen New Act Dr. to		
95	Their Old Account.		
	For balance due me 3mo 28th		72.60
131	Interest account Dr. to S. Timoleons old a/c		
135	For bal of Interest to 3m° 18. 32		7618
135	Ship Timoleons 2d Voyage Dr. to Sundry Accts		
	For bal this acc° due the own[s] transf[d] 3m° 18		1375 95
107	Gilbert Russells Estate		
	For 4/16 balance	343.99	
98	W. R. Rotch & Co		
	For 2/16 ... Do	257.99	
14	William Mathaway		
	For 2/16 ... Do.	171.99	
70	Latham Crow For 2/16 balance	171.99	
22	Elkanah Tallman " 2/16 "	171.99	
6	Ship Timoleon Inv[t] 18 .. 2/16 "	172.–	
37	Manasseh Kempton .. 2/16 "	86.–	1375 95

New Bedford March 1832

151 Sundry Acts Dr to Davis Chase
157 Ship Timoleon
For his bill of truckage due 94.81
For do Coopering, Staves, heading &c 80.66 175 47
133 Sperm Stock my Fourth
For bill of truckage 26.99
For do of Heading 5.07 32 06
134 Samuel C Bunting
For labour on Flour & coopering do 3 26
154 Expense Act
For trucking 1 17
211 96

133 Sperm Stock Dr to Cash
3 mo 31 158 p Robt Durfees wages 73 50

65 Thomas Whitridge Dr
133 Sperm Stock my Fourth
For 1/4 th of 2181.01 nt pounds 100 bbls
Sum Oil due 18 pr 545 25

149 Bills Receivable Dr to Sales of Elephant Oil
155 For 574 Gall. E. Oil sold Manchester & Thompson
at 58 ¢ pr gall 3 and 6 mo Cr
Rec note dated March 31. at 3 mo: 166.46
Rec " " 6 mo: 166.46 332 92

98 W. R. Rotch & Co Dr to Interest Acc
131 For bal of Interest to 3 mo 24. 1832 97 20

W. R. Rotch & Co New Acco Dr to Old Acco
For am to their Cr for Elephant Oil
as p Journal 293 7833.20
balance due me 3 mo 24 1832 3898.93 11732 13

Void

98 W. R. Rotch & Co Dr to New Acco
160 For am of Elephant Oil to their Cr
as p Journal 293 783320

160
98 W. R. Rotch & Co. New Acc Dr to Old Acco
For balance due me 3 mo 24. 1832 3898 93

New Bedford April 1832.

95	Sundry Acc[t] Dr. to Butler & Allen		
138	Ship Ocoimbo		
	For their bill of Cordage due 4mo 9th	22.91	
161	Sperm Stock my Fourth.		
	For their bill "	9.35	
154	Expense account.		
	For their bill of Lines "	1. "	33.26
159	Expense Acct Dr to Samuel W. Hawes		
120	For his services from Sept 1830 to March 1832		
	56 weeks @ $2.		112. "
154	Charles F. Wilcox Dr to Sales of Elephant Oil.		
3mo 18th 155	For 1 Bl. Elephant Oil 31½ nt Gals. 65¢		20.48
151	Davis Chase Dr to Bills Payable		
141	For my Note dated 1st Apr at 90 days for	1000. "	
	For do same date at 4 Months	722.35	1722.35
161	Sundry Acts Dr to Sperm Stock my Fourth		
22	Elkanah Tallman		
	For ant his at transfer	20.25	
154	Cornelius Grinnell		
	For ditto	24.74	4499
140	Sundry Acts Dr to Bedford Com[l] Bank		
141	Bills Payable		
	p[r] Note to W. P. Grinnell due 3mo 29	1414.25	
159	Expense Act		
	p[r] Cousin Sally Russell	10. "	1424.25
	Sundry Acts Dr to Bills Payable		
140	Bedford Com[l] Bank		
50	For Thos Riddells Note discounted 3mo 30		
	for $517.85 Less discount $5.79	512.06	
149	For S. F. Haskells note disco. same time		
	for $500 Less discount $6.25	493.75	1005.81
131	Interest Act		
	For Interest on the above Notes	12.04	1017.85
162	Schr William Brown my Eighth		
141	Dr to Bills Payable		
	For my Note to Perry & Macomber dated 31st March at 5 months for 1/8 of Schr		442.03

New Bedford April 1832

140	Bedford Com[l] Bank Dr to Sundries			
111	To Lydia Russell			
	Rec[d] her dividend on Com[l] Bank Stock		51.	
	Rec[d] of Wm Gordon for one years ground rent of his House in Water Street occupied by Otis Rupell from 1 Apr 1831 to 1 Apr 1832 - deposited		65.	116.
124	To Bedford Com[l] Bank Stock			
	Rec[d] dividend on my Stock - deposited			54.
161	To Sperm Stock my Fourth			
	For Alex Gibbs note due 5 Apr collected			2895 60
				3065 60
140	Bedford Com[l] Bank Dr to Sundry acc[ts]			
99	Benj[a] Cummings			
	4 mo 1 For bbl his acc[t] rec[d] & deposited		230. 18	
161	Sperm[i] Stock my 1/4			
	" " For am[t] rec[d] of A Bradford		11. 20	241 38
67	Coombs & Grinnell Dr. to Sundry acc[ts]			
161	Sperm[i] Stock my 1/4			
	4 mo 1 For am[t] transferred		45.64	
140	Bedford Com[l] Bank			
	" For check p[d] them but not rec[d]		1390.43	1336 07
109	Fish Grinnell & Co[s] Dr. to James Rowley & Co[s]			
134	For his bill 200 Harpoons. 50 Lances & 12 cutting Spades $253.20. ordered by William Williams Jun[r] New London and sent them p[r] Inn to be forwarded 4 mo 6. 1832 - 6 mo 6[th]			253 20
154	Charles F. Wilcox Dr. to Sales of Elephant Oil			
4 mo 7 155	For 1 bbl Elephant Oil 39 gal Gals. .65			18. 85
152	Ship Brighton Dr to Cash			
11 158	p[d] Mrs Colesworthy acc[t] Master board			10 18
28	Sundry Acc[ts] Dr. to Dyre & Richmond			
157	Ship Princeton			
	For Old copper charged twice		25.66	
28	New Account			
	For balance due me 6 mo. 25th		820.30	845 96

New Bedford April 1832.

	149	Bills Receivable Dr. to Dyre & Richmond			
	128	For their Note dated April 11th.			
		payable on the 25th of June for			820.30
	158	Cash Dr To Sales of Elephant Oil			
4 mo 12	155	Rec'd of A Robeson for Oil sold him . . .			54 "
	162	Dyre & Richmond Dr. to Ship Orozimbo			
	138	For 546 lbs Old Copper	18¢	98.28	
4 mo 11.		239¼ lbs Lead	4¢	9.57	
		532 lbs Copper Bolts	18¢	95.76	
	6 mo.	46 lbs Composition	14¢	6.44	210 05
	140	Bedford Com'l Bank Dr. to Cash			
	158	For amount deposited 4 mo. 12			54.
	140	Sundry Acc't Dr. to Bedford Com'l Bank.			
	141	Bills Payable			
4 mo 5		paid Note to Wm. P. Grinnell			1203 "
	19	Wilcox & Richmond			
7		check on account		50. "	
13		do . do		200.	250.
	158	Cash account.			
6		check to I. R. A. to repay cash borrowed . . .			30.
	159	Expense account			
11		paid A. Russell Jun & Co. hat bill			18.75
	161	Sperm Stock my Fourth			
7		paid Postage bill		11.79	
		Thomas Sowret balance of wages		85.91	97 70
	151	Davis Chase			
13		lent him			150 "
					1749 45
	157	Davis Chase Dr to Interest account			
4 mo 1.	131	For balance of Interest due me			33.85
	131	Interest account Dr to Davis Chase			
	151	4 mo 1. For Interest on $1000. 90 days . .		15.50	
		" do . . 722.35 4 months.		14.80	30 30
	158	Cash Dr to Ship Orozimbo			
4m 14.	138	Received for a Longboat			12.

New Bedford April 1832.

154	Sundry Accts Dr to Cornelius Grinnell		
158	Cash account		
	For amount of charge of Flour	6.77	
109	Fish Grinnell & Co		
	For balance of Cornelius Grinnell account transfered due as cash 3mo 24	934.96	941.73
161	Sperm Stock my Fourth Dr to W. Chapman & Son		
102	For amount tansfered 4mo 14th		60 87
131	Interest account Dr to Cornelius Grinnell		
154	For balance of Interest to 3mo 24th		34.46
14	William Hathaway New account		
14	Dr to Old account		
	For balance due me 3mo 18th. 1832		2718.16
64	Sundry Accs Dr to Joseph Grinnell		
131	Interest account		
	For balance of Interest due him calculated to 3mo 24th 1832 . .	12.68	
64	New Account		
	For balance due me 3mo 24th 1832 . .	1515.77	1528 45
22	Sundry Accts Dr to Elkanah Tallman		
131	Interest account		
	For balance of Interest due him calculated to 3mo 18th	2.56	
22	New account		
	For balance due me 3mo 18th 1832 . .	2156.72	2159 28
10	Sundry Accts Dr to Latham Crass		
131	Interest Account		
	For balance of Interest due him calculated to 3mo 18th . . .	9.70	
10	New account		
	For balance due me 3mo 18th 1832 .	2134.58	2144.28
42	Stephen Taber Dr to Interest account		
131	For balance of Interest to 3mo 18th 1832		8 75
42	Stephen Taber New acct Dr to Old account		
42	For balance due me 3mo 18th 1832		3000 96

New Bedford April 1832.

	27	Manasseh Kempton Dr to Interest account			
	131	For balance of Interest to 3mo 18th 1832		14	19
	27	Manasseh Kempton New account			
	27	Dr to Old account			
		For balance due me 3mo 18th 1832		1265	64
	158	Cash Dr to Spenn Stock my Fourth			
4mo 16	161	Recd of Otis Russell amt his account		13	96
	159	Expense account Dr to Cash			
16	158	paid T. Taber Jun & Co.'s bill		8	10
	150	Benj.n Lindsey Dr to Spenn Stock my Fourth			
18	164	For amt his account transferred		2091	
	150	Sundry Accts Dr to Benjamin Lindsey			
	159	Expense account			
		For his bill from Octr 12. 1829 to Decr 7th 1831.	11.04		
	111	Lydia Russell			
		For his bill from Decr 30. 1829 to Decr 28th 1831.	8. "		
	158	Cash account			
		Recd of Benj.n Lindsey Jun. balance of a/c	1 87	20	91
	140	Sundry Accts Dr to Bedford Comr Bank.			
4mo 17	138	Ships Orozimbo			
		paid Charles Grinnell for timber for beams	62.40		
18	141	Bills Payable			
		paid Note to A & N. B. Gibbs	918.30		
	102	Walter Chapman & Son			
18		paid them balance of account	36.53	1017	33
	54	Sundry Accts Dr to Joseph Grinnell			
		Bills Payable Cut in Old books			
		For my Note dated 13 Oct 1828. now			
		taken up	1000. "		
	131	Interest Acct			
		For 1 year 5 Mos 11 days Interest on			
		the above Note to 3 Mo 24. 1832	86.83	1086	83
	111	Lydia Russell Dr to Cash			
	158	paid her 9 April in New York	30 "		
		pd her expenses to New York	11.75		
		" for Fresh Fish	50	42	25

New Bedford April 1832.

Y.20	Gideon Howland Dr to Interest account			
Y.131	For balance of Interest to Decr 31st 1831		8	77
Y.20	Gideon Howland New account			
Y.20	Dr to Old account			
	For balance due me 12mo 31st 1831		320	99
Y.56	Sundry Accts Dr to Henry Tayson & Co			
Y.131	Interest account			
	For error in Interest last acct . .	16.34		
	" balance of Interest to 5mo 3d 1832 .	14.22	30	56
Y.159	Expense account			
	For 2 lbs Flour		11	75
			2	31
Y.56	New account			
	For balance due me 5mo 3d 1832 . .	1420.42		
	Less diff in amt of draft collected of Mr Whitwell chr by H. T & Co $485.02 & credited by Bank $485.07 diff . .	.05	1420	47
			1462	78
Y.148	E Hathaway & Co Dr to			
Y.145	Russia Cordage			
	For the following debenture Certificates sent them 18 Apr to collect			
	JH 4488 lbs @ 4¢	179.52		
	◇ 3378 lbs "	135.12		
	JH 6797 "	271.88		
	JH 2803 "	112.12	698	64
Y.140	Bedford Comth Bank Dr. to Latham Crosby.			
4mo 19. Y.10	For amount received on account Ship Tinsleon's outfits and deposited		600	"
Y.140	Bedford Comth Bank Dr to			
Y.10	Latham Crosby			
	Rec of him 4mo 20 on act Ship Tinsleons Outfits deposited in BC Bank 21st . .		350	"
Y.149	Sundry Acts Dr to Bills Receivable			
Y.140	Bedford Comth Bank			
	For Dyre & Richmond's note discounted 4mo 23d for $820.30. Less discount $9.02	811.28		
Y.131	Interest account			
	For Interest on the above note . .	9.02	820	30

New Bedford April 1832.

	.140	Sundry Acts Dr to Bedford Com^{l} Bank			
4mo	19 .176	Taylor & Gifford			
		paid them balance of account . .		37.92	
	.154	Expense Account			
21		p.d F. L. Alden for 4c 5ft Wood . .		33.53	
	.156	Philip Cannon			
21		paid him on account . . .		50. "	
	.30	William P. Grinnell			
21		cash lent him		250 "	
	.131	Interest account			
23		p.d Interest on Note to S. W. C. Fleming			
		for $5000 one year to 20 April . . .		300 "	671 45
	.138	Ship Orinoko Dr to Cash			
25.	.158	For amount paid for Labor			5 25
	.126	Humphrey Anthony Dr. Bills Payable			
	.141	For my Note to P. G. Macomber dated			
		17 April on demand for 1/8th Schooner			
		William Brown			431 25
	.32	Samuel Leonard Dr to Spermaceti Stock my Fourth			
26.	.161	For am^{t} his account transferred . . .			26 55
	.157	Ship Timoleon Dr to Cash			
26.	.158	p.d E. Gardner for 29 feet ash plank . . .			1 16
	.109	Fish Grinnell & Co Dr to Wm White Sun & Co			
	.163	3mo 3d. For 51 1/2 lbs fine wick yarn @ 50¢ . . .			25 75
	.149	Bills Receivable Dr to Sales of Elephant Oil			
	.155	For 604 1/2 Galls E. Oil sold Manchester & Thompson			
		@ 58¢ per gal 3 & 6mo. Cr			
		Rec^{d} Note dated 26 April at 3mo .	175.30		
		Rec^{d} " " " 6mo .	175 31		350 61
	.140.	Bedford Com^{l} Bank Dr. Sundry Acts			
	.30	William P. Grinnell			
26		Rec^{d} of him for cash lent & deposited	250 .		
	.151	Davis Chase			
26		Rec^{d} of him for cash lent & deposited	150 "		400 "

New Bedford April 1832.

	149	Bills Receivable Dr to Sperm Stock my Fourth			
	161	For I. H. Bartletts note due 5mo 22 for	1964.90		
		" ditto " " 6 " 25 "	932.50		
		" Francis Taber Jun & Co " 5 " 19 "	281.68	3179	08
	161	Sperm Stock my Fourth			
	135	Dr to William Coffin			
		For amt his account transferred 4 30		305	12
	135	William Coffin Dr to Bills Payable.			
	141	For my Note dated 1st May at 30ds			
		" balance of accounts		175	24
	140	Sunday Acct Dr to Bedford Comm Bank.			
	158	Cash account			
4mo 23		check to W. I. R.	30 "		
26		Thomas Jowet on a/c Oil works	20		
30		John Gilbert bal of wages on a/c Oil works	28.35	78	35
	134	Samel Dunfee Jun			
26		paid him on account		400	"
26	132	Samuel Leonard			
		paid him balance of account		173	27
				651	62
	140	Bedford Comm Bank Dr to Merchants Bank Stock			
30	125	Recd dividend for October 1831	20		
		Recd do " April 1832 deposited	30	50	"
	134	Samel Dunfee Junr Dr to Expense account			
	159	For his bill charged twice to expense acct		8	64
	109	Fish Grinnell & Co Dr to Henry Grinnell			
	153	For his 1/8 of Ship Brighton's outfits			
		transferred to their account due			
		as cash 3mo 24th 1832		2917	14
	154	Charles F. Wilcox Dr to Sales of Elephant Oil			
4mo 11	155	For 1 bbl Elephant Oil 27nt Gals 65¢		17	55
	147	William Howe Dr Lydia Russell			
	111	For rent recd of Cephas Cushman april 25		12	50

New Bedford May 1832.

	147	Sundry Acts Dr to William Howe			
	111	Lydia Russell			
		For his bill of Stationary from 3 28 1831 to 5 27 1832.		16.48	
	159	Expense Account			
		For his bill . Do . . from 2.17.1831 to 4.25.1832		79.12	
	140	Bedford Com[l] Bank			
5 mo 1		For am[t] rec[d] of him & deposited . .		52.75	148 95
	140	Sundry Acts Cr to Bedford Com[l] Bank			
	121	Bills Payable			
4 28		paid Note to Phillips & Russell .		1947.55	
	159	Expense Account			
23		paid L. Southgate's bill . .		20.23	
	158	Cash Account			
5		check to R. Williams to repay			
		cash borrowed		50 "	2017 78
	140	Bedford Com[l] Bank Dr to Sundry Acts			
4 30	158	Cash account			
		am[t] borrowed of Ll. R. Rotch & Co & deposited		2000 .	
	140	New account			
		For check to Samuel Leonard not presented		173.27	2173 27
	108	Iron Hoop account Dr to Bills Payable			
	141	For my Note to G. S. Nelson dated 23 Nov 1831.			
		6 mo for his bill of hoops			897 43
	140	Bedford Com[l] Bank Dr to			
	127	Ship Braganza			
		For am[t] Rec[d] for a draft sent from Sandwich Islands by Capt Wood on Owners of Ship Cyrus of Nantucket deposited 5 mo 4			57 67
	38	Joseph Ricketson Dr to			
	119	Ship Brighton my 3/16 ths			
		For 1/16 th of s[d] Ship sold him as she sailed on her present voyage Novem 1831 - Ship valued at $17.000 & outfits at the bills say $23.337.			
		due 3 mo 24. 1832			2520 "

New Bedford May 1832.

C.140	Bedford Com^l Bank D^r To		
J.38	Joseph Ricketson		
	For this amt he placed to my credit in		
	B.C.Bank 5 m^o 4. or at 1/16 Ship		
	Brighton sold him - - - - - - -		2500 "
J.40	Robinson Weeden & Co^ Dr to Sales Elephant Oil.		
J.155	For Invoice 38 Casks Refined Elephant		
	Oil Sent them 21st April pr Sloop B. D. Jones		
	Capt West. 1542½ nt Galls.		
11 mo 2.	Rec^d Sales nt proceeds due 1.31.1833	932.14	
	For Invoice 30 Casks Refined Elephant.		
	Oil Sent them 7th May pr Sloop B. D. Jones		
	Capt West. 1653 nt Galls.		
10 mo 25.	Rec^d Sales nt proceeds due 3 m^o 2 d. 1833	952.81	1884.95
J.149	Sundry Acc^t Dr to Bills Receivable		
	For S. F. Haskells Note dated 1 March for		
	$ 300 discounted		
J.158	Cash account		
	For amount received for said Note	298.70	
J.131	Interest account.		
	For 26 days Interest	1.30	300 "
J.140	Sundry Acc^t Dr to Bedford Com^l Bank.		
J.158	Cash account.		
5 mo 5.	cash lent Taylor & Gifford	200 "	
7	check to W. R Rotch & Co^	500 "	
8	Do Do	201.30	
	Do Francis Taber Wharfage bill	6.50	907.80
J.121	Bills Payable		
4	paid Note to David Chase		2300 "
J.92	James Moores		
5	paid him on account		50 "
J.161	Sperm Stock my Fourth.		
8	paid F. Taber Wharfage bill		11.09
			3268.89
J.140	Bedford Com^l Bank Dr to Cash account		
7 J.158	For amt rec^d of Taylor & Gifford & deposited		200 "
J.158	Cash Dr to Lydia Russell		
J.111	Rec^d of Bedford Com^l Insurance Co^		
	for 1 years rent from 3 m^o 10. 1831. to 3 m^o 10, 1832		65 "

New Bedford May 1832

S.134 Samuel C Bunting Dr
S.161 Spring Stock my Fourth
For 1/4 th $1965.01 net proceeds 15 casks
Winter Oil due 6 mo 18 . . . 491.25
For 1/4 $1272.48 net proceeds 18 casks
Winter Oil due 6 mo 1 . . . 318.12 809 37

Sundry Acts Dr
S.134 Samuel C Bunting
For my draft on him dated 10 May
at 30 days date favr W R Rotch & Co
for $1000 –
S.140 Bedford Com'l Bank
For the above draft discounted 993.25
S.131 Interest Act
For discount on the above draft 6.75 1000 "

Sundry Acts Dr
S.40 Robinson Weeden & Co
For my draft on them dated 10 May
favr W R Rotch & Co at 10 days date
for $800 "
S.140 Bedford Com'l Bank
For the above draft discounted 798.27
S.131 Interest Act
For discount on the above draft 1.73 800 "

S.140 Bedford Com'l Bank Dr to Lydia Russell
S.111 For Ground rec'd of Samuel Kollock from
5 mo 5th 1831 to 5 mo 5th 1832 1 year . . 80 "
Less Hathaway & Kollocks bill . . 8.57 71.43

S.140 Bedford Com'l Bank Dr to William Hathaway
S.14 For am't rec'd of him on account Ship
Timoleons outfits 14th May & deposited . . . 1000 "

S.151 Davis Chase Dr to Bills Payable
S.141 For my Note dated 14th May at 12 months for . . .
with Interest for . . . . . 525 .

S.38 Joseph Ricketson Dr to Interest Account
S.131 For Interest on $2520 from 3 mo 24th to
5 mo 4th 41 days 17.22

New Bedford May 1832.

		140	Sundry Acc^t Dr to Bedford Com^l Bank			
		149	Bills Payable			
5mo	9		p.d Note to Benjamin Mumford		375.93	
	11	121	" Do " D. & R. Green & Co due the 7th		427 "	802 93
		158	Cash account.			
	10		check to W. R. Rotch & Co balance of $2000.			
			borrowed of them 30th April			1000 "
		138	Ship Orozimbo			
	12		p.d Capt Eldredge for 17 cords 2 ft 6 in Oak Wood @ 7.			121 18
		111	Lydia Russell			
	12		cash paid her			50 "
						1974 11
		140	Bedford Com^l Bank Dr to Sundry Acc^t			
		149	Bills Receivable			
			For Francis Taber Sons Note due			
			19th May collected		281.68	
		38	Joseph Rickerson			
5.	21		For balance his acc^t rec^d & Deposited		37.22	318 90
		140	Sundry Acc^t Dr to Bedford Com^l Bank			
		141	Bills Payable			
	15		p.d Note to George L. Nelson		805 "	
	19		" Do " " A & N. B. Gibbs		256.38	1061 38
		159	Expense Account.			
	15		p.d W. R. Rotch & Co for 6 cords 4 ft 9 in Wood		48.05	
	22		" Baker & Goddard bill of dry Goods		35.38	83 43
		111	Lydia Russell			
	15		p.d W. R. Rotch & Co for 6 cords 1 ft Wood			44 65
		138	Ship Orozimbo			
	19		p.d Capt Jos Delano for a Chronometer			335 "
		152	Ship Brighton			
			p.d E. L. Goddard & Co " Jacob M. Chases			
			order at 6 mo from Nov^r 19th 1831 for			
	22		his Outfits			100 "
						1624 46
		163	Ship Cambria Dr to Sales of Elephant Oil			
		155	For 30 Old Shooks 98 bbls	509		49 "
		140	Bedford Com^l Bank Dr to Bills Receivable			
		149	For Ivory H. Bartletts Note due 22d			
			May collected			1964 90

New Bedford May 1832

	v.158	Cash Dr to Sperm Stock my Fourth		
5.	25. 161	Rec[d] of John Webster am[t] of his account		21 "
	v.159	Expense Acc[t] Dr to Samuel C. Bunting		
	v.134	For bill of Sugar & Meal. 11 mo 11. 1831	22.95	
		" my Draft in favour of W. Fry 11. 14	15. "	37 95
	v.40	Robinson Weeden & Co.		
	v.155	Dr to Sales Elephant Oil		
		For Invoice 37 Casks Refined Elephant		
		" Oil sent them 23d May p.e Sloop		
		" B D Jones Capt West. 1765 nt Gals.		
	12. 31.	Rec[d] Sales nt proceeds due 3 mo 26. 1833		1.021 29
	v.156	Cash Dr to Ship Orozimbo		
	v.135	Rec[d] of C W. Morgan for Wood purch-		
	.26	-ased of Capt Eldredge 5 mo 12 th.		121.18
	v.140	Sundry Acc[t] Dr to Bedford Com[l] Bank		
	v.141	Bills Payable		
	24. 121	p.d David Chase order to C.C. Gilbert	100 "	
	" v. 121	" Otis H. Horton's D[o] " D[o]	100 "	
	" v.	" James Manuels D[o] P & Swift	100 "	
	26.	" Henry Meader D[o] C R & Vose	100 "	
	" v.	" Joseph Garrett D[o] I. Averell	91.57	
	" v.	" John Williams D[o] H. Russell	98.75	
	29.	" Benjamin Hams D[o] T. Cook & C[o]	110.76	
	" v.	" O D Willard D[o] D[o]	104.50	
	" v.	" Michael Cumskey D[o] H. Russell	100. "	
	" v.	" Peter West D[o] C R & Vose	108 50	
	28. 141	" Note to George F Nelson	897.43	
	30. 121	" D[o] " David R. Greene & C[o]	385.50	2297 01
	v.158	Cash Account		
	24	check to W. T. R.	15 "	
	"	D[o] lent Samuel W Hawes	400 "	
	"	D[o] " Wilcox & Richmond	400 "	815 "
	v.156	Philip Cannon		
	25	paid him on account		50 "
WL	v.67	Francis Washburn		
		p.d him his Share of Oil sent home		16 98
		from Ship Braganza		3178 99

New Bedford May 1832.

	v.161	Sperm Stock my Fourth Dr to Cash		
5mo 30	158	p.d Charles Grinnells bill of Cash	10	55
	v.164	Bedford Comth Bank Dr to Cash Account		
26	158	For amt received of L.C. Hawes & deposited	400	"
	v.149	Bills Receivable Dr to Sperm Stock my Fourth		
	v.161	For Taylor & Giffords Note due 8mo 8th for	498	87
	v.134	Samuel C. Bunting Dr to Interest Account		
	v.131	For balance of Interest due me calculated to 6mo 1st 1832	78	20
	v.134	Samuel C. Buntings New Account		
	v.134	Dr to his Old Account		
		For balance due me 6mo 1st 1832	1410	64
	v.149	Bills Receivable Dr to Sales Elephant Oil		
	v.155	For 308 Gals Refined Elephant Oil Sold Manchester & Thompson at 58¢ pr gall 4mo cd Received Note dated 23d May at 135 days for	178	64
	v.163	Ship Cambria Dr to Ship Orozimbo		
	v.138	For 103 feet Pine Plank at 5¢	5	15
	v.149	Sundry Accounts Dr to Bills Receivable		
	v.149	For the following Notes discounted at Bedford Comth Bank May 31st.		
		Timothy S. Dyre due 7mo 27th for	296.62	
		Ivory H. Bartlett " 6 25 "	932.50	
		Taylor & Gifford " 8 8 "	498.87	1727 99
	v.164	Bedford Comth Bank for	1715.24	
	v.131	Interest Account for	12.75	1727 99
	v.164	Sundry Accounts Dr to Bedford Comth Bank		
	v.159	Expense Account		
30		p.d Williams & Warren trustee Suit against Jno W. Russell in 1825	14.78	
	v.158	Cash Account		
18		check to W.T.R.	30	44 78
	v.149	Bills Receivable Dr to Sperm Stock my Fourth		
	v.161	For Timothy S. Dyre's Note due 7mo 27th for		296 62

New Bedford June 1832.

L.164	Bedford Com^{l} Bank Dr to New Account			
L.164	For check to Williams & Warren not presented			14 78
L. 42	Sundry Acs Dr to Stephen Taber			
L.121	Bills Payable			
	For my Note dated 10 May 1831 on demand		1500. "	
	For ditto 23 Jany 1832 do		1700. "	
L.131	Interest Act			
	For Interest on the above Notes to 3 mo 18. 1832		92.30	3292 30
L. 42	Stephen Taber Dr to Bills Payable			
L.141	For my Note dated 3 mo 18. 1832 payable on demand for bal. of Act			29194
L.138	Ship Orozimbo Dr to Ship Temdeon			
L157	For 727 lbs Copper . 6 mo 6 dt. . d 23^{p} due 12. ^{p}.			167.21
L. 20	Sundry Acs Dr to Gideon Howland			
	For My draft dated 6 June at 30 days from date favr W^{m} R Rotch & Co^{s} for $320.			
L.164	Bedford Com^{l} Bank			
	For the above draft discounted less 33 ds interest		318.24	
L.131	Interest Act			
	For Interest on $ draft 33 ds . .		1.76	320 "
L. 56	Henry Payson & Co. Dr to Spermn Stock my Fourth			
L.161	For 1/4th $2952.12 net proceeds 20 Casks Winter Oil due 6 mo 13th			738 03
L.158	Cash Dr to Ship Orozimbo.			
6 mo 6 L.138	Rec^{d} of W. C Nye for a Crotchet yard Sold him . .			2 "
L.164	Bedford Com^{l} Bank Dr to Cash Account			
4 L.158	For am^{t} borrowed of W. R. Rotch & Co^{s} & deposited		500 "	
" "	received of Wilcox & Richmond for			
" 4	Cash lent them & deposited		400 "	900 "
L.36	Jacob Parker Dr to Sundry Acs			
L.152	Ship Brighton			
	For Old Iron Sold him Dec^{r} 17th 1831. .		6. 27	
9 L.158	Cash Account			
	paid him balance of Brighton bill		11.06	17 33

New Bedford June 1832.

	L.164	Sundry Acc[t] Dr to Bedford Com[l] Bank.				
		Bills Payable				
6 mo	2.141	paid Note to William Coffin		175.24		
"	1 " 121	" S. Remington's Order to E.S. Nelson		100. "		
"	" " "	" E. Burdick's . . Do . . . Do .		100. "		
"	" " "	" T. Stillman's . . Do . . . Do .		100. "		
"	" " "	" T.R. Macomber's . Do . . . Do .		100. "		
"	2 " 141	" E.B. Hart's . . . Do J Cummings		107.44	682	68
"	" " 152	Ship Brighton.				
		pd John Cummings William Pettis				
		Order at 6 mo from 23d Nov 1831				
		for his Outfits in Ship Brighton Omitted			107	07
	L.158	Cash Account				
"	4	check W.T.R.		30 "		
"		Do to Thomas Souveton a/c Oil Works		30 "	60	"
	L.159	Expense Account				
	2	paid Russell Tripp for a Cow			25	"
	L.40	Francis Taber & Son				
	1	paid them on account			50	"
	L.143	John Chapman				
"		paid him on account			100	"
	L.138	Ship Orozimbo				
		paid George O. Shiney for 21 cords 11 inches				
"	5	Oak Wood at $7.			147	80
	L.131	Interest Account.				
"	5	paid Stephen Taber Interest on Note				
		dated 31st May 1831 for 1 year		60	"	
					1232	55

	L.163	Ship Cambria Dr to Russia Cordage Account.				
5.	8 L.91	For 4 Coils Russia Cordage 1414 lbs @ 12½		176.75		
		used in Rigging Ship.				
6.	1	" 17 Coils Russia Cordage 4702 lbs @ 8½		399.67	576	42
		on board Ship.				

	L.134	Sundry Acc[t] Dr to Samuel C. Bunting				
		For my draft dated 7th June at 30 days				
		from date favour of W.R. Roteh & Co for			800	"
	L.164	Bedford Com[l] Bank				
		For the above draft discounted less				
		33 days Interest 7/8 per cent		794.60		
	L.131	Interest Account.				
		For Interest on said draft 33 days @ 1/8 pr cent		5 40	800	"

New Bedford June 1832

v.158 Cash Dr to Sperm Stock my Fourth.
6mo 11 v.161 Recd of Joseph Dunbar amt of his account . . 24 50

12 v.32 Sundry Accts Dr to Samuel Leonard
v.157 Ship Timoleon
For . . . . Sheathing Boards omitted
in former bill 58.48
v.152 Ship Brighton
For . . . . Sheathing Boards omitted
in former bill 44.88 103 36

v.164 Bedford Comth Bank Dr to Latham Crass
v.10 Received of him 6mo 13 on account
Ship Timoleons Outfits & deposited . . . . 800 "

v.155 Sales of Elephant Oil Dr to Cash
v 13.158 paid William D West for 2½ ds labour 2 50

v.138 Ship Orozimbo Dr to Cash Account
v 14.158 paid Levi Collins bill of Coopers Tools . . . 7 75

v.138 Ship Orozimbo Dr to Sundry Accts
v.70 Joseph Rotch
For 12½ bbls Casks . . . @ 1. . 12.50
v.141 Bills Payable
For my Note dated 18th June at 60 ds
to Capt Archelus Baker for 12 bbls
Prime Pork and 509¾ lb Butter . 214.47 226.97

v.65 Sundry Accts Dr to Thomas Whitridge
For my draft dated 25th June at 30 ds
from date favour of W. R. Rotch & Co. for . . . 1000 "
v.164 Bedford Comth Bank
For the above draft discounted
less 33 days Interest @ 1¼ per cent. 992 .
v.131 Interest Account
For Interest on said draft 33 ds @ 1¼ pct 8 " 1000 .

v.164 Bedford Comth Bank Dr to Cash Account
v 21.158 Received of Samuel W. Hawes for
cash lent him & deposited . . . 500 "
15 Deposited C. W. Morgans check for . 121.78 621 78

New Bedford June 1832.

v.158	Sundry Acc[t] Dr to Cash Account			
v.159	Expense Account.			
6. 23.	paid M.B. Perry for 10 bushels Corn. 60[¢]	6 "	6	"
v.139	Ship Orozimbo.			
" 20	p.d for 8ft 10in pine Wood & Measuring.	5. 01		
	p.d for labour while repairing Ship.	74 45	79	46
			85	46
v.141	Sundry Acc[t] Dr to Bills Payable			
	For my Note favour W.R. Rotch & Co. dated 28th June at 90 days for		3000	"
v.164	Bedford Com[l] Bank.			
	For the above note discounted			
	Less 90 days Interest	2955.		
v.131	Interest Account			
	For 90 days Interest on said Note.	45	3000	"
v. 92	James Moores Dr to Ship Orozimbo			
28. v.138	For 2 Topsail yards Sold him		4	"
v.138	Ship Orozimbo Dr to Cash Account.			
26 v.158	paid for a Cask for Clay		1	"
v.138	Samuel C. Bunting Dr to Sales Elephant Oil			
v.155	For Invoice 25 Casks Refined Elephant Oil Sent him 20th June p.r schooner Wm Brown Capt Anthony 1625nt Gall.			
	Entered Journal 492			
v.161	Sperm Stock my Fourth Dr to Cash			
5. 10 v.158	paid Barker & Briggs bill of Wood		5	68
v. 90	Sundry Acc[t] Dr to Daniel Wood			
v.131	Interest Account			
	For balance of Interest due him calculated to 10 mo 7th 1830	77.95		
	New Account			
	For balance due me 10 mo 7th 1830	875 89	953	84
v. 90	Daniel Wood Dr to Interest Account.			
v.131	For Interest due me calculated to 10 mo 7th 1831		52	55
v.165	Daniel Wood New Act Dr to his Old Acc[t]			
v. 90	For this amount due me 10 mo 7th 1831		928	44

New Bedford June 1832

	v.164	Sundry Acc^{t} Dr to Bedford Com^{l} Bank			
	121	Bills Payable			
6.	19	paid D. M. Cundy's Order to C. C. Gilbert for		100 .	
	28	" B. W. Clark's . do " . do . . "		100 .	
	"	" J. Cleaves . . do . . do . . "		94.95	
	"	" N. F. Peters . . do . . do . . "		100 .	
	"	" W. Mitchells . . do H. Russell "		106 .	
	"	" S. Evans . . . do . . do . . "		100 .	
	27. 141	" S. Barker . . . do J. Avenell "		100 .	
	28 "	" W. C. Martin's . . do . . do . . "		100 .	
	21. "	" C. Douglas . . . do P & Swift .		100 .	
	21 "	" Note to Davis Chase		1200 .	
	23 "	" do " do		600 .	
	30 "	" do William P. Grinnell . . .		2000 .	
	" "	" do Enoch Horton		366 34	5067.29
	92	Jonathan Howland			
6		paid him bulance of account			33 84
	32	Samuel Leonard			
12.		paid him in full			103 36
	156	Philip Cannon			
26		paid him on account			75 .
	159	Expense Account			
14		check to R. D. Smith to pay Subscription for William A. Wall		100 .	
21		do for Pew Tax		18.15	
28		do S. R. Anthony		5.75	123 90
	161	Sperm Stock my Fourth			
18		p.d W. Hurle for 30 Empty bbls			21 .
	157	Ship Timoleon			
20		p.d Coggeshall Richmond & Vose Samuel Treavers Order at 6 mo from 12 mo 17th 1831 for his Outfits in Ship Timoleon. Omitted			99 87
	158	Cash Account			
9.		Check pay W. T. R.		50 .	
12		do Samuel W Hawes lent him .		500 .	
13		do pay Cash		20 .	
21		do " do		20 .	
26		do W. R Rotch & Co borrowed money returned . .		500 .	
27		do pay Cash		20 .	
30		do " do		20 .	1130 .
	8. 111	Lydia Russell. p.d S. R. Anthony for			50 .
		& Russell's account to New York			6704 26

New Bedford June 1832.

L.165 Sundry Acc.t Dr to Daniel Wood.
L.127 Ship Braganza
For Amt rec.d for a draft sent from Sandwich Islands by Capt Wood on Owners of Ship Cyrus of Nantucket transfered and deposited in B.C. Bank 5mo 4th . . . 57.67 57.67
L.164 Bedford Com.l Bank
For amt rec.d for draft sent from Society Islands by Capt Wood on Isaac Howland Jun & Co at Sight dated 2mo 25 and deposited 6mo 28th 126.47
For amt rec.d for Hiram Covels order on S.B. Phillips Newport at Sight dated 25th Febuary deposited 6mo 28 250.. 376 47
434 14

L.164 Bedford Com.l Bank Dr to Cash Account
L.158 For amount borrowed of W.R. Rotch & Co. and deposited 6mo 30. . . . . 500.

L.164 Sundry Acc.ts Dr to Bedford Com.l Bank
L.158 Cash Account
check to W.T.R. 6mo 21. . . . . 30..
L.19 Wilcox & Richmond
paid them on account 6mo 30. . . 400.. 430..

L.56 Sundry Acc.ts Dr to Henry Payson & Co
For my draft dated 2d July at 30 days from date favour of W.R. Rotch & Co for . . . . 1000..
L.164 Bedford Com.l Bank
For the above draft discounted
less 33 days Interest 1¼ per cent. 992..
L.131 Interest Account
For Interest on said draft 33ds 1¼ pct 8 1000..

L.158 Cash Dr to Sperm Stock my Fourth.
Rec.d of Alexander Read am.t of his acc.t . . . 2258

L.158 Sundry Acc.ts Dr to Cash Account
L.111 Lydia Russell
paid Abby Read for Medical attendance 13.75
L.159 Expense Account
paid Abby Read do. . do. 10.87 2462

New Bedford July 1832.

v.141	Sundry Acc[t] Dr to Bills Payable		
	For my Note dated 2d July at 4mo from		
	date favour of W. R. Rotch & Co[s] for		1000.
v.164	Bedford Com[l] Bank		
	For the above note discounted		
	less 4mo & 3ds Interest	979.50	
v.131	Interest Account		
	For 4mo & 3ds Interest on said Note	20.50	1000.
v.107	Gilbert Russell's Estate Dr. to Sundry Accounts		
v.168	William Tallman		
	For am[t] allowed him in settlement of his		
	claim against the Estate . . . 7.27	750.	
v.53	Commission Account		
	For my services settling the Estate	500.	
v.170	Charles H. Warren		
	For his charge for advice &c	50.	1300.
v.107	Sundry Account Dr. to Gilbert Russells Estate		
v.166	Lydia Russell		
	For am[t] Ch[d] for Bank & Insurance Stock		
	unwarrily made in Jo. 235 & 236 . .	1008.05	
v.118	Com[l] Grinnell Dr. Estate		
	For . . . . ditto . . . . . ditto	672.04	
v.90	W. W. Swain		
	For . . . . ditto . . . . . ditto . . .	336.02	
v.123	Joseph R. Anthony		
	For . . . . ditto . . . . . ditto . . .	336.02	
v.60.	Moses H Grinnell		
	For . . . . ditto . . . . . ditto . . .	336.01	
v.124	My proportion G. Russells Estate		
	For . . . . ditto . . . . . ditto . .	336.02	
v.83	Cargo I. Timoleon G. Russells Estate Shaw		
	For Elephant Oil del[d] the heirs		
	wrong charge the Estate	5555.60	
v.53	Com[s] Account		
	For Returns Com[s] on India's Voyage	150.21	
v.170	Rhode Island & Bridge Stock		
	For 2 Shares [d] Stock taken by		
	me at the Valuation in Apprais[t]	60.	
	Carried up	8789.97	

New Bedford July 1832

Amount br forward 8789.97

166 Lydia Russell
For am° house hold furniture to
taken by her at appraisment of Inventory $631.—
" bal. due the Estate for sums expended
for ap an° chr. the Estate more than
was cr. the Estate for rents to belong
to her $122. less 52 Cents to make
my ap agree with the one presented
to the Judge of Probate. 121.48 752.48 9542.45

131 Interest . Account Dr. to G. Russells Estate
107 For bal of Interest to 5th mo. 1832 . . . . . 118.75

107 Gilbert Russells Estate Dr. to Sundry Accts.
For the nete proceeds of the Personal
property of s. estate as p settlement
made for presentation to the Judge
of Probate. & agreed to by the heirs 17878.52

166 Lydia Russell
For 1/3 s. amount due 5th mo. 1832. . . . 5959.52

118 Corn Gunnell Jr Estate
For 2/6 bal. after deducting the widows 1/3 3973.—

90 W. W. Swain
For 1/6 . . . . Ditto . . . . . ditto 1986.50

133 Joseph R. Anthony
For 1/6 . . . . Ditto . . . . . ditto 1986.50

60 Moses H Gunnell
For 1/6 . . . . Ditto . . . . . ditto 1986.50

124 My proportion G. Russells Estate
For 1/6 . . . . Ditto . . . . . ditto 1986.50 17878.52

83 Sundry accounts Dr. to Eleph. Oil fm. S. Fm° Cayo below 9 Estate 900

166 Lydia Russell
For 4630 gallons do hee . . . . @ 40¢ 1852.—

118 C. Gunnell Jr. Estate
For 3087 gals . . . . . do . . . . " 1234.80

90 W. W. Swain
For 1543 " . . . . . do . . . . " 617.20

60 Moses H Gunnell
For 1543 " . . . . . do 617.20

133 Joseph R Anthony For 1543 gals . . . " 617.20

124 My proportion G. Rs Estate 1543 " " 617.20 5553.60

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Sundry Acts Dr
v.65 Thomas Whitridge
For my draft dated 12 July at 30 days
favr W.R Rotch & Co for $1000
v.164 Bedford Com'l Bank
For the above draft discounted . . 992.
v.131 Interest Act
For discount on the above draft . . . 8 " 1000 "

v.151 Davis Chase Dr to Bills Payable
v.141 For my Note dated 16 July at 4 months 600.
For do same date 4 ms 550. 1150 "

v.134 James Durfee Jun Dr to Bills Payable
v.141 For my Note dated 12 July at 3 months for . . . 800 "

v.164 Bedford Com'l Bank Dr to Sundry Accounts
v.149 Bills Receivable
For Manchester & Thompson's Note due
7 mo 3d collected & deposited . 166.46
v.158 Cash Account
For amt recd of W.R. Rotch & Co.
for 12 bbls Flour & deposited . 81 " 247 46

v.158 Cash Dr to Speem Stock my Fourth
7 21 v.161 Recd of Jot Eddy amt of his account . . . 38 20

v.138 Ship Orozimbo Dr to Sundry Accounts
v.141 Bills Payable
For my Note dated 18th July at 4 mo to
William Coffin for his bill of Boats and
Sheathing Boards 330.61
v.158 Cash Account
7 mo 16. paid for 6 cords 7 feet 10 in pine Wood
& Measuring 31.70
do Taylor & Gifford for Old doors . . . 3 "
do I. Norton for 15 bushels Potatoes . . 6 "
do Capt Kempton's bill of Board &c . . 9.25
do I. Childs " " Cheese . . 8.44
do I. E. King for repairing Compasses &. 29 "
do C. Coggeshall for Iron Poles . . 5.52
do I. Underwood Scraping Ship &. . 24.50 117 41
448.02

New Bedford July 1832.

			Sundry Acc[t] Dr to Bedford Com[l] Bank			
		v. 141	Bills Payable			
7	5	L.	p.d O. R. Mumfords Order to C. Ricketson	94.56		
"	16	L.	" L. Macombers do " T. A. Macomber	81.30		
"	"	L.	" S. M. Bosworths do do	100 "		
	2	L. 121	" Note to William Coffin	645.71		
	3	L. 141	" do " Davis Chase	1000 "		1921.77
		L. 158	Cash Account			
	2		Check pay Cash	20. "		
	"		do to W. R. Rotch & Co borrowed money returned	500. "		
	7		do pay Cash	35 "		
	12		do " do	25 "		
	"		do to A & N. B. Gibbs for 12 bbl of Flour sent Ship Cambria	81. "		
	13		do pay Cash	20 "		
	16		do " W. T. R.	30 "		
	18		do " Cash	20 "		731 "
		v. 159	Expense Account			
	2.		Check to Sally Tuber balance of Wages for One year	35. "		
	16		do to Cap[t] Gibbs for 40 bushels Shorts	12 "		47 "
		L. 138	Ship Orozimbo			
	2		paid G. L. Nelson for 5 bbls Flour	32.25		
	6		" W. R. Davenport Riggers bill	14.50		
	12		Check to A & N. B. Gibbs for 3 bbl Flour	20.25		
	16		do " Cap[t] Gibbs for 40 bushels Corn	32 "		99 00
		L. 161	Sperm Stock my Fourth			
	12		Check for 102 Empty bbl of A & N. B. Gibbs			71 40
		L. 166	Lydia Russell			
	5		paid her			50 "
		L. 19	Willcox & Richmond			
	5		paid them on account	100 "		
	17		do " do	300 "		400 "
						3320 17
		L. 158	Cash Dr to Sperm Stock my Fourth			
	27	v. 116	Rec[d] of Robert S. Smith am[t] of his acc[t]			35.07
		v. 161	Sperm Stock my Fourth Dr to Cash			
		L. 158	paid Thomas Jouvet at Sundry times due 5mo 20	55.80		
			do balance of Wages 7mo 25	57.52		113 32

New Bedford July 1832.

V. 138 Ship Ororimbo Dr to Sundry Accounts.
L. 158 Cash Account

7mo 26.		said S. Hunt	Rigger's bill	7.12	
		" S. Williams	do	9 "	
		" S. Cafrae	do	10.13	
		" S. H. Bass	do	13.50	
		" S. Lewis	do	19.12	
		" Howland & Hussey's bill of Bucks.		33.60	
		" S. Lewis	Rigger's bill	18.67	
		" M. L. Tillson	do	32.25	
		" S. Bears	do	28.50	
		" Negus & Devol.	Sawing Wood	18.12	
		" S. Taber	boat hire	.25	
		" Z. Norton	Rigger's bill	24 "	
		" S. Duffy	Trucking	" 25	21 4 51

V. 141 Bills Payable
For my acceptance of the following Orders
L. Elisha Pierce Order to H & E. Gifford 3mo from 7. 20. 100 "
L. Thomas Haley's do A. Kendrick " " " 129.24
L. William Daley's do W. C. Russell " " " 100 "
L. C. W. Blanchard do R. A. Palmer " " " 77.77
L. C. 2 Rice's do S. Averell " " " 86.69
L. Horace Gage do Little & Gallings " " " 56 86
L. Joseph. P. Nelson do do " " " 71.70
L. Charles Townsend do do " " " 87.18
L. Thorndike P. Reed do do " " " 96.50
L. A. H. Chamberlain do do " " " 118.66
V. 167 Bernice Harwood do do " " " 128 18
V. Nathan Edmunds do do " " " 105.66
V. James Leonard do L. Standish & Son " " " 100. "
L. Samuel Searles do D & C. D. Tobey " " " 100. 58
L. Oliver S. Chase do do " " " 94.49
L. James H. Campbell do do " " " 92.07
L. James Hambelton do Anthony & Nevers " " " 125 "
L. Waldron Wyman do Ditto " " " ~~97.57~~ 1768 12
V. 160 W. R. Rotch & Co.
For their bill of Sundries due 11. 23. " 611.29
" do " Iron " " " " 46.57 65786
V. 17 William Knights
For his bill of Cabin Table 1. 1 " " " 21.47
V. 101 William Hammond
For his Joiners bill " 10. 1 " " 282 49
2944.45

New Bedford July 1832.

L.168 Laurence Grinnell Dr
L.66 Ship Frances my sixteenth
7 mo 5 For my proportion of her cargo Sperm
Oil 3798 gals @ 80 c 3038 40

L.118 Cornelius Grinnell Junrs Estate Dr to
L.168 Laurence Grinnell
For balance due s^d Estate, transferred 2194 86

L.149 Bills Payable Dr to Laurence Grinnell
L.68 For his Note Receivable dated 7 July @ 143 days
for bal. of Acct 843 54

L.155 Sundry Accts Dr to Sales of Elephant Oil
L.154 Charles F Wilcox
7 mo 7 For 1 bbl Elephant Oil 27 nt Gall at 60 c. 16.50
L.39 Elisha Thornton & Son
6 mo 23 For 1 bbl Elephant Oil 34 nt Gall. 60 c. 20.40
less 3 cts per Gall for bbl . 1.02 19.38 3588
L.168 Wilcox & Gould
For 25 Casks Refined Elephant Oil
747 nt Galls at 58 9 per Gall 4 mo . . 433.26
7. 18 Wharfage & Truckage . . . 1.50 43476
470.64

L.131 Interest Acct Dr to W W. Swain
L.90 For 2 mo 28 ds Interest on bal his Acc^t
to 7 mo 27 1459

L.164 Bedford Com^l Bank Dr to
L.160 W R Rotch & C^o
Rec^d them 7 mo 28 . deposited . . 2000 "

L.60 Moses H Grinnell Dr to
L.109 Fish Grinnell & C^o
For my order on them dated 28 July
for his Share of Gilbert Russells
Estate due 1^st May 1832 . . . . . 1097 64

L.166 Lydia Russells Old Account
L.166 Dr to New Account
For balance due her 7 mo 27th 1832. . . . 3338 84

New Bedford July 1832.

158	Sundry Accounts Dr to Cash Account			
159	Expense Account.			
	Said for the New Bedford Courier from June 12th 1831. to June 12. 1832.	$2.		
	do for 1 Bbl White Wheat Flour.	8.	10.	
78	Real Estate			
	p.d. H. H. Crapo for Measuring land.		5.	15.
138	Ship Orozimbo Dr to Sundry Accounts			
109	Fish Grinnell & Co			
	For their Note to H & G. Barclay for said			
	Ship		7213.50	
	Sundry Disbursments in New York. 3. 4th.		997.01	
	For their bill of Stores due 4 mo 26.		1096.89	9307.40
95	Butler & Allen			
	For their bill of Cordage. due 12 mo 4.			2431.02
144	A & N. B. Gibbs			
	For their bill of Cordage. 1. 12.			778.80
33	David R. Greene & Co			
	For their bill of Duck. 11. 22.			1244.
171	Kollock & Grinnell			
	For their bill of Groceries. 11. 15.			381.77
147	Charles Grinnell			
	For his bill of Beef. 25.			840.
165	Chapman & Bonney			
	For their bill of Sailmaking. 1. 23.			310.26
26	Henry P. Willis			
	For his bill of Hose &c. 11. 15.			42.90
38	Enoch Horton & Co			
	For their bill of Baking. 1. 13.			125.
92	Jonathan Howland			
	For his bill of Bars. 9. 19.			59.
25	Mark B. Palmer			
	For his bill of Camboose. 1. 12.		80.	
	do Tinware.		63.65	143.65
27	M. Kempton & Son			
	For their bill of Lumber. 9. 1.			56.83
329	Albert C. Barney			
	For his bill of Medicine Chest &c. 1. 1.			57.
36	Jacob Parker			
	For his bill of Powder &c. 9. 20.			26.22
142	Tobey & Ricketson			
	For their bill of Groceries. 11. 13.			70.40
				15874.25

New Bedford July 1832.

L.141	Bills Payable Dr to Little & Sullings				
L.25	For the following Sailors Orders				
L.	Horace Sage's Order 6mo from 7mo 20. for			56.86	
L.	Joseph P. Nelson's do do			71.70	
L.	Charles Townsend do do			87.18	
L.	Thorndike P. Reed. do do			96.50	
L.	D. H. Chamberlain do do			118.66	
L.167	B. Harwood do do			128.18	
L.	Nathan Edmunds do do			105.66	664.74
L.25	Little & Sullings Dr to Sundry Accounts				
L.166	Lydia Russell				
	For 1 years rent of Store occupied by them				
	from 5mo 13th 1831 to 5mo 13th 1832			223. "	
L.131	Interest Account				
	For Interest on $223. 8mo 7days			9.21	
L.167	Bills Payable				
	For my Note dated 20th July 1832 &				
	at 6mo. to balance accounts for			432.53	664.74
L.138	Ship Orozimbo Dr to Sundry Accounts				
L.34	Elisha Dunbar & Co				
	For their bill of Shipchandlery due 1mo		1.	601.89	
L.40	Francis Taber & Son				
	For their bill blockmaking		1.1	283.55	
L.43	Rotches Wharf				
	For Wharfage bill		1.1	62.44	
L.143	William C. Taber				
	For his bill of Chart &c		1.1	19.41	967.29
L.158	Cash Account				
7mo 20.	paid Enoch Bears Riggers bill			13.50	
	" W. Cook do			4.88	
	" H. Johnson do			27.75	
	" E. Alden do			2.25	
	" B. Atkins Pilotage & Use of Sloop			23.25	
	" for Labour at Sundry times while fitting				
	" Ship as per Cash book			178.03	
	" Wm. Card for use of Boat			14.50	
	" G. McIntosh Riggers bill			6.38	
	" Job Taber do			30. "	
	" James Scarlot do			3.08	
	" B. West's bill of Bungs			15.80	
	" W. Haviland do			19	319.61
					1286.90

New Bedford July 1832

L.158	Cash	Dr to Joseph R. Anthony			
L.123	Rec[d] for S. Mail's bill				30.15
L.123	Joseph R Anthony D[r]				
L.160		Wm Rotch Jr[o]			
	For balance his Act has per order				
	dated 5 mo 1. 1832				995.14
L.164	Sundry Acc[ts] Dr to Bedford Com[l] Bank				
L.138	Ship Orozimbo				
7. 26	paid J. B. Taber	Riggers bill		33.75	
27	" George Hicks	do		85.63	
"	" James S. Good	do		28.50	147.88
L.158	Cash Account				
" 26	Check pay Cash			200.	
" 27	do "	do		100.	300.
L.169	Interest Account				
" 28	paid Stephen Taber One years Interest on				
	" Note for $600 & ditto for $800				84.
" " L.90	William C. Swain				
	check for balance his Share G. Russells				
	Estate				1009.73
					1541.61
L.141	Bills Payable Dr to Sundry Accounts				
L.164	Bedford Com[l] Bank				
	Check to J. Averell for C. L. Rices Order				
	Sailor in Ship Orozimbo			83.23	
L.169	Interest Account				
	discount on the above Order			3.46	86.69
L.161	Sperm Stock my Fourth Dr to Cash				
L.158	paid Postage bill 8 mo 1st				6.15
L.142 330	Elisha Hathaway & Co Dr to				
L.161	Sperm Stock my Fourth				
	For 1/4 th $1871.76 net proceeds 24 Cask Summer Oil due 12 mo 18th 1832				467.94
L.138	Ship Orozimbo Dr to Bedford Com[l] Bank				
18 L.164	Check to Capt Kempton for disbursments				
	on voyage			40. "	
17	do for Charges at Custom House			8.20	48.20

New Bedford July 1832.

L.164 Bedford Com.l Bank Dr. to Sundry Acc.ts

L.149 Bills Receivable

For Manchester & Thompson's Note due 7mo 29.

" collected & deposited 175.30

L.164 New Account

For Check to Stephen Taber 7mo 28.

not presented . . . . 84. . 259.30

L.138 Ship Orozimbo Dr. to Sundry Accounts

L.137 Merchandise

For 2 bags Coffee 300 lbs. . . at 14¢ . . 42. . 42. .

L.158 Cash Account 10. 1.

paid Taber & Shearman's bill of Cheese . . 3.06

" T. Davis . . . . " Galt . . 5.51

" I. Bailey Rating Chronometer . . . 2.50

" For a Gun . . . . . 8. .

" Wm. Bass for Trucking 2.25

" I. Fearing " do . . . . . 5. .

" D. Jenks " do 68

" T. Riddell " Sand 2.25

" C. Card " use of Pump . . . 1. .

" James Tilton " do " Capston . . .50

" I. M. West " building Tryworks . 12.50

" I. P. West " Clay & Sand . . 13.08

" V. Taber " bill of Blacksmithing . 7.13 69.46

L.91 Russia Cordage Account

3mo 7. For 6 Coil Russia Cordage 1856 lbs. at 12½¢ . . . 232. .

L.92 James Moores

For his bill of Oakum . . due 5mo 25th . 79.60

" " Riggers bill . . . . . 176.40 256 "

L.151 Davis Chase

For his bill of Casks Hoops & Coopering

due 7. 15. . . 550.48

" Do " Trucking due 1mo 1. . . 134.06 5648.54

L.170 Wilcox & Richmond

For Alanson Gammons bill of

Trucking due 1mo 1. . . . . 115.62

L.113 Central Wharf

For ½ of Wharfage bill due . 1mo 1. . . . . 8.60

L.145 Riviledge in Central Wharf

For ½ " of Wharfage bill . . . 1. 1. . . . . 8.59

L.142 Coggeshall Richmond & Vose

For their bill of Sundries due . 1. 1. . . . . 7.28

6348.09

New Bedford July 1832.

v.166	Lydia Russell Dr to Sundry Acs		
v.125	To Merchants Bank Stock		
	For 10 shars of said Stock @ $105.	1050."	
v.124	To Bedford Com'l Bank Stock		
	For 10 Shars @ $105.	1050."	2100"
v.108	Sundry Acc'ts Dr to Spun Yarn Account.		
v.163	Ship Cambria		
	For 618 lbs Spun Yarn . . . . 12¢.	74.16	
v.138	Ship Orozimbo		
	For 562 lbs . . ditto . . . . 12¢.	67.44	141.60
v.138	Ship Orozimbo Dr to James Moores		
v.92	For Reversion of charge made 6mo 28th		4.
v.29	Sundry Acc'ts Dr to John C. Haskell		
v.152	Ship Brighton		
	For his bill Punching Copper due 1.1.	8.49	
v.157	Ship Timoleon		
	For . . ditto . . . ditto . . . 1.1	8.49	
v.138	Ship Orozimbo		
	For his bill of Spikes &c. 1.16	77.58	94.56
v.56	Sundry Acc'ts Dr to Henry Payson & Co		
	For my draft dated 6th August at 30 days from date favour of W. R. Rotch & Co for $1000.		
v.164	Bedford Com'l Bank.		
	For the above draft discounted less 33 ds Interest ¼ per ct.	992."	
v.169	Interest Account		
	For 33 days Interest on said draft ¼ per ct	8"	1000."
v.164	Bedford Com'l Bank Dr to Cash Account		
v.158	Rec'd of James Moores for Cash lent him & deposited 7mo 2d.		50"
v.19	Wilcox & Richmond Dr to Interest Account		
v.169	For balance of Interest due me calculated to 8mo 1st 1832.		27 77
v.170	Wilcox & Richmond's New Account		
v.19	Dr to their Old Account		
	For balance due me 8mo 1st 1832.		1319.33

New Bedford August 1832.

v.141	Bills Payable Dr to Sundry Accounts.		
v.164	Bedford Com.l Bank.		
	For Check to William O. Russell for Wm Dailey's Order sailor in Ship Orozimbo	95..	
v.169	Interest Account		
	For discount on the above Order. . . .	5..	100..
v.164	Bedford Com.l Bank Dr to		
v.161	Sperm Stock my Fourth		
	Received of Charles Russell amount of his account & deposited 8 mo 7.		58.05
v.161	Sundry Acc.ts Dr to. Sperm Stock my Fourth.		
v.92	Jamed. Moores		
	For amount his acc.t transferred	4..	
v.151	Davis Chase		
	For do . . . . do	18.37	
v.168	William Tallman		
	For do . . . . do	33.30	55.67
v.158	Cash Dr to Sperm Stock my Fourth.		
8 mo 8 v.161	Rec.a of T. Williams am.t of his account. . . .		13.15
v.158	Cash Dr to Sperm Stock my Fourth.		
9 v.161	Rec.a of A. H. Campbell am.t of his acc.t . . .		23.60
v.138	Ship Orozimbo Dr to Cash Account		
4 v.158	paid D. Bisemore bill labour	29.37	
	" S. D. Babbitt . . Caperter . . .	10..	
	" W. Briggs . . . . do	2..	
	" A. Smith . . . . do	3..	
	" I. Mitchell . . . . do	2..	
	" I. Wing . . . . do	9..	
	" F. Tripp . . . Trucking	.62	
	" S. Gifford . . . . do	1.76	57.75
v.161	Sperm Stock my Fourth Dr to Cash		
8.11 v.158	p.d I. Pool Jun for a load pine Wood . . .		5..
v.157	Ship Timoleon Dr to W. R. Rotch & Co		
v.160	For their bill of Oakum. due 6 mo 28. 1832. . .		20 65